

Exhibit D
Delphi Corporation
Summary of 2006 Fees by Professional
For the Period September 2, 2006 through September 29, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Pacella	Shannon M.	SMP	Manager	9/2/2006	Address K. Cash's review comments for planning documentation.	0.5			A1
Pacella	Shannon M.	SMP	Manager	9/3/2006	Reviewed TSRS application control work program created by Core in AWS and provided feedback.	0.3			A1
Pacella	Shannon M.	SMP	Manager	9/3/2006	Reviewed PwC walkthrough documentation to understand scope and extent of testing performed on reports.	0.5			A1
Rothmund	Mario Valentin	MVR	Staff	9/3/2006	Cleaned up the ACS File to be ready to be synched to Corporate	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	9/4/2006	Drafted the AHG PBC List	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Preparation of email to team regarding Total Hours by Division through August 11th.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Work on Total Audit - Budgets by Division per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Work on Total Hours by Division through August 11th.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Coordinate responses received for Delphi Mexico Audit Status Update.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Correspondence with A. Krabill and J. Simpson regarding finalizing the statutory instructions.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Preparation of email to Poland regarding Delphi U.S. Audit Engagement Letter - Other Matters and Dispute Resolution Procedures sections.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Update contact list for new Belgium contact.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Preparation of meeting notice for Delphi Mexico Audit Status Update.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Update integrated audit template for France.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Preparation of Delphi U.S. Audit Engagement Letter - Other Matters and Dispute Resolution Procedures sections per A. Krabill.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Print and log Confirmation of Independence and other deliverables received from various int'l locations.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Correspondence with K. Asher and S. Sheckell regarding new phone extensions.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Preparation of email to team regarding Delphi Workpaper Filing Cabinet procedures.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Preparation of meeting notice for E&Y Update Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Coordinate responses received for Corporate TDPE.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Preparation of meeting notice for Corporate TDPE.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Assist S. Pacella with the location of the International workpapers.	0.3			A1
Barber	Keith A.	KAB	Senior	9/5/2006	SAP/AR - E&S AR Data acquisition discussion with engagement team.	2.1			A1
Barber	Keith A.	KAB	Senior	9/5/2006	SAP/ AR - E&S Reconciliation issues with AR Data Files	2.3			A1
Barber	Keith A.	KAB	Senior	9/5/2006	SAP/AR - Executed E&S AR Sample for engagement team.	2.4			A1
Boehm	Michael J.	MJB	Manager	9/5/2006	DPSS Interim- Preparation of budget-to-actual analysis for DPSS division.	0.5			A1
Boehm	Michael J.	MJB	Manager	9/5/2006	DPSS Interim - Reviewed PwC preliminary findings for the DPSS division.	0.9			A1

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Boehm	Michael J.	MJB	Manager	9/5/2006	DPSS Interim - Preparation of materials for DPSS TDPI event.	3.4			A1
Boehm	Michael J.	MJB	Manager	9/5/2006	E&S Interim - Review of inventory TOC workpapers.	0.7			A1
Boehm	Michael J.	MJB	Manager	9/5/2006	E&S Interim - Review of E&S revenue test of control workpapers.	2.6			A1
Cash	Kevin L.	KLC	Partner	9/5/2006	Review of SOCD's for International Locations	2.6			A1
Cash	Kevin L.	KLC	Partner	9/5/2006	Review of SOCD's and Technology Summary documents for International Locations	1.3			A1
Chamarro	Destiny D.	DDC	Staff	9/5/2006	Reviewed controls that were not tested during walkthrough	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/5/2006	Travel time roundtrip to Saginaw, MI.	1.0			A1
Chamarro	Destiny D.	DDC	Staff	9/5/2006	Saginaw - Performed TOC for Revenue	6.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2006	AHG - interim scoping and preparation for TDPE.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2006	Discussion with A. Krabill relative to overall interim and year-end testing strategy for SAS 65, independent SOX testing and interim/year-end substantive procedures.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2006	Overall divisional/corporate staffing modeling (EC, AHG, Packard, ACS, Saginaw) - manager identification senior requirements refinement.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2006	E&C - interim scoping and preparation for TDPE.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2006	Packard - interim scoping and preparation for TDPE.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	9/5/2006	Review Audit Committee report	1.1			A1
Henning	Jeffrey M.	JMH	Partner	9/5/2006	Review engagement budget performance/status	0.4			A1
Henning	Jeffrey M.	JMH	Partner	9/5/2006	Review staffing requirements across multiple business units	0.8			A1
Horner	Kevin John	KJH	Staff	9/5/2006	Packard Interim: set up meeting with S. Bratberg for customer and price master file testing	0.3			A1
Horner	Kevin John	KJH	Staff	9/5/2006	Packard Interim: sent M. Pritchard sync of Packard engagement	0.4			A1
Horner	Kevin John	KJH	Staff	9/5/2006	Packard Interim: sent our selections for days for our testing of the customer and price master file testing to S. Bratberg.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/5/2006	Packard Interim: prepared memo documenting testing of cash receipts will be done at Dayton and signed-off on worksteps	0.8			A1
Horner	Kevin John	KJH	Staff	9/5/2006	Packard Interim: ran EY Random to obtain sample for our customer and price master file testing	0.9			A1
Horner	Kevin John	KJH	Staff	9/5/2006	Packard Interim: meeting with S. Bratberg to discuss testing of customer master file and price master file	1.6			A1
Horner	Kevin John	KJH	Staff	9/5/2006	Packard Interim: updated revenue controls testing document for information received in meeting with S. Bratberg.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/5/2006	Preparation for the DPSS TDPE.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/5/2006	Preparation of the international AWS file.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/5/2006	Review of statutory instructions	1.7			A1
Pacella	Shannon M.	SMP	Manager	9/5/2006	Reviewed Q1 documentation from international teams to determine what was left outstanding.	0.3			A1
Pacella	Shannon M.	SMP	Manager	9/5/2006	Updated SOD testing work program based on client's request to have dates identified for each workstep.	0.4			A1
Pacella	Shannon M.	SMP	Manager	9/5/2006	Make modifications to executive update meeting materials following Sr. Manager review.	0.7			A1
Pritchard	Melinda J.	MJP	Senior	9/5/2006	E&S - AWS sync	0.2			A1
Pritchard	Melinda J.	MJP	Senior	9/5/2006	E&S - tooling interim	0.6			A1
Pritchard	Melinda J.	MJP	Senior	9/5/2006	E&S - review a/r test of controls	2.7			A1
Ranney	Amber C.	ACR	Senior	9/5/2006	Dayton - Interim-revising budget for Dayton	0.6			A1
Ranney	Amber C.	ACR	Senior	9/5/2006	Planning - Consolidated-making changes to the corporat audit program in AWS.	0.4			A1
Ranney	Amber C.	ACR	Senior	9/5/2006	Planning - Consolidated-detail reviewing the scope analysis as of June	0.6			A1
Ranney	Amber C.	ACR	Senior	9/5/2006	Planning - Consolidated-Creating a cash coverage analysis for total Delphi.	0.7			A1
Ranney	Amber C.	ACR	Senior	9/5/2006	Planning Consolidated--going over Corporate assignmer of TE to specific accounts with team.	1.2			A1

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Ranney	Amber C.	ACR	Senior	9/5/2006	Planning - Consolidated-updating the ASM for revisions.	2.0			A1
Ranney	Amber C.	ACR	Senior	9/5/2006	Planning - Consolidated-going over planning items to complete with team	2.6			A1
Rasmussen	Kyle M.	KMR	Intern	9/5/2006	Analyzing Scoping Worksheet for audit scope analysis	1.1			A1
Rasmussen	Kyle M.	KMR	Intern	9/5/2006	Preparing worksheet for cash audit	4.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/5/2006	Preparing Hyperion pull of DPSS BS and IS	0.9			A1
Rasmussen	Kyle M.	KMR	Intern	9/5/2006	T&I - Work on Q1&Q2 Work Paper Log	2.6			A1
Rothmund	Mario Valentin	MVR	Staff	9/5/2006	Worked on the AHG PBC List	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	9/5/2006	Completed the review of the SAS 65 procedures relating to the AHG Fixed Asset Cycle	5.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/5/2006	Started working on the budgets for ACS, AHG, E&C, Packard, and Saginaw	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	9/5/2006	Team Meeting with J. Simpson, A. Krabill and M. Hatzfeld regarding the testing procedures for SAS65, Independent Testing, and Interim Procedures and discussed the strategy of an appropriate date.	1.8			A1
Sheckell	Steven F.	SFS	Partner	9/5/2006	Delphi tax discussion with D. Kelley	0.6			A1
Sheckell	Steven F.	SFS	Partner	9/5/2006	Status update meeting with T. Timko on accounting topics	1.4			A1
Sheckell	Steven F.	SFS	Partner	9/5/2006	Review fraud documentation workpapers	2.1			A1
Sheckell	Steven F.	SFS	Partner	9/5/2006	Status update meeting with K. Asher	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	9/5/2006	Worked on AWS program for SAS 65 and activities 9&10 for interim	2.9			A1
Simpson	Emma-Rose S.	ESS	Staff	9/5/2006	Continued working on corporate TE scoping for interim	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	9/5/2006	Prepared corporate TE scoping spreadsheet.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	9/5/2006	Prepared Corporate summary of worksteps and responsibilities.	2.3			A1
Simpson	Jamie	JS	Senior Manager	9/5/2006	Discussion with H. Aquino regarding budget analysis fo divisions.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/5/2006	Discussion with A. Krabill regarding statutory audit instructions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/5/2006	Discussion with A. Krabill and S. Sheckell regarding international team engagement letters.	0.7			A1

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Simpson	Jamie	JS	Senior Manager	9/5/2006	Time spent responding to international emails.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/5/2006	Discussion with A. Ranney regarding corporate planning status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	9/5/2006	Discussion with A. Ranney and A. Krabill on Corp audit program.	1.3			A1
Stille	Mark Jacob	MJS	Staff	9/5/2006	DGL new user follow-up requests.	0.4			A1
Stille	Mark Jacob	MJS	Staff	9/5/2006	Windows documentation review and follow-up requests.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with B. Hamblin regarding Delphi - New Activity Code for audit code.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with A. Ranney regarding Staffing Schedule specifically D. Ford's schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with N. Miller regarding Total Audit - Budgets by Division - updated file.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with Austria regarding statutory audit instructions.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with Portugal regarding Delphi Independence confirmation- Statutory Locations.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with Sweden regarding Delphi Independence confirmation- Statutory Locations.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Provide Draft Statutory Engagement Instructions per S. Sheckell for his review.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Preparation of Draft Statutory Engagement Instructions per J. Simpson.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Print and log Confirmation of Independence other deliverables received from various int'l locations.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Update Delphi 2006 Statutory Audit Instructions per J. Simpson.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with additional team members regarding Delphi Workpaper Filing Cabinet procedures.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Preparation of email to R. Steele regarding D. Fidler Meeting September 12th - Agenda.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Preparation of meeting notice for T&I TDPE.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Update team contact list for J. Harbaugh.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with S. Begin and M. Sakowski regarding network connection for T. Cash and A. Tanner.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Preparation of emails to the Company with Delphi Domestic Team Contact List - By Level/Division for distribution per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Review correspondence received from M. Sakowski regarding SOX Remediation Meetings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with A. Ranney regarding daily back-up of team server.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with S. Pacella and T. Cash regarding network connection.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Revisions to Delphi Domestic Team Contact List - By Level/Division.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Updates to D. Fidler Meeting September 12th - Agenda per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Miscellaneous activities such as providing assistance to engagement team.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Coordinate responses received for Corporate TDPE.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with S. Pacella regarding International Documentation.	0.1			A1
Asher	Kevin F.	KFA	Partner	9/6/2006	Update on status of interim audit plan	1.3			A1
Asher	Kevin F.	KFA	Partner	9/6/2006	Planning work related to the DPSS audit	3.7			A1
Barber	Keither A.	KAB	Senior	9/6/2006	SAP/AR - E&S AR Sample Results with engagement team.	2.3			A1
Barber	Keither A.	KAB	Senior	9/6/2006	SAP/JE - Data extraction discussion with client for Company Code 1440.	3.1			A1
Boehm	Michael J.	MBJ	Manager	9/6/2006	DPSS Interim - Preparation of divisional AWS file for TDPE.	1.3			A1
Boehm	Michael J.	MBJ	Manager	9/6/2006	DPSS Interim - Participated in team-directed planning event for DPSS Division. Attendees included K. Asher, S. Sheckell, A. Krabill, J. Harbaugh, and J. Simpson.	4.2			A1
Boehm	Michael J.	MBJ	Manager	9/6/2006	International - Finalized International AWS file instructions for distribution to global teams.	0.3			A1
Boehm	Michael J.	MBJ	Manager	9/6/2006	International - Preparation of ASM template for international locations	1.1			A1
Boehm	Michael J.	MBJ	Manager	9/6/2006	Planning - Consolidated - AWS file revisions to create additional inventory and inventory reserve procedures.	0.8			A1
Boehm	Michael J.	MBJ	Manager	9/6/2006	Planning - Consolidated - AWS file revisions to reflect new workplan and to develop method to distribute workplan to individual division teams.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2006	Travel time to Saginaw, MI.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2006	Saginaw - Meet with Billy from PwC to discuss issues with controls	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2006	Saginaw - Performed TOC for Expenditure	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2006	Saginaw - reviewed revenue template for missing controls and formatted te spreadsheet	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/6/2006	Saginaw - Performed TOC for Revenue cycle	6.7			A1
Craig	Tashawna N.	TNC	Staff	9/6/2006	Saginaw - Reperformed PwC's test of controls	8.0			A1
Harbaugh	James M.	JMH	Staff	9/6/2006	Team directed planning event with S. Sheckell, K. Ashe, A. Krabill, M. Boehm, J. Harbaugh, and E.R. Simpson for DPSS division	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/6/2006	Saginaw - Review of SAS 65 work and independent sampling strategy	2.9			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/6/2006	Saginaw - review of 6/30 trial balance for in-scope and out-of-scope locations to identify significant accounts by location and to ensure proper coverage	2.6			A1
Henning	Jeffrey M.	JMH	Partner	9/6/2006	Complete review of Audit Committee report draft	1.2			A1
Horner	Kevin John	KJH	Staff	9/6/2006	Packard Interim: sent selections for our testing of customer and price master files to S. Bratberg.	0.3			A1
Horner	Kevin John	KJH	Staff	9/6/2006	Packard Interim: received text files of reports for change to price and customer master file	0.4			A1
Horner	Kevin John	KJH	Staff	9/6/2006	Packard Interim: Discussion with D. Brewer regarding vouching wires made on behalf of Packard for testing of prepaids	0.9			A1
Horner	Kevin John	KJH	Staff	9/6/2006	Packard Interim: updated revenue testing document and workbook for our procedures for controls testing in accordance with SAS 65	1.6			A1
Horner	Kevin John	KJH	Staff	9/6/2006	Packard Interim: worked with text files for changes to customer and price master file and made selections for our testing	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/6/2006	Attend DPSS TDPE meeting.	3.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/6/2006	Preparation of the ASM template for the international locations.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/6/2006	Discussions with J. Simpson re: international statutory audit instructions.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/6/2006	Finalization of the AWS file.	1.6			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	Coordination of Natural Gas Meeting with J. Schmidt.	0.2			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	Review of Corporate derivative walkthrough documentation.	2.6			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	Packard - Call with M. Pritchard to discuss interim procedures.	0.4			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	Review of the planning checklist for required planning documents, and determining the additional documents needed.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	Review of the ASM and attached documents.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	Work on form U126, "Use of the work of Others" for the engagement.	1.2			A1

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Miller	Nicholas S.	NSM	Manager	9/6/2006	T&I - Discussions with K. Gerber about the interim procedures to perform.	0.2			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	T&I - Discussions with D. Greenbury and E. Creech regarding the interim procedures to be performed.	0.4			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	T&I - Assignment of responsibilities for the T&I interim procedures.	0.8			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	T&I - Completion of T&I TDPE agenda.	0.8			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	T&I - Update of T&I estimated time to complete.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/6/2006	Meeting with M. Hatzfeld, J. Simpson and M. Rothmund to discuss AHG strategy.	0.9			A1
Pritchard	Melinda J.	MJP	Senior	9/6/2006	E&S - travel time roundtrip to Kokomo, IN.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/6/2006	E&S - review managements controls over accounts receivable	3.2			A1
Ranney	Amber C.	ACR	Senior	9/6/2006	Planning - Consolidated-going over assignment of TE to Corporate accounts with Staff.	0.7			A1
Ranney	Amber C.	ACR	Senior	9/6/2006	Planning Consolidated-going over Cash coverage schedule for Total Delphi with staff.	1.2			A1
Ranney	Amber C.	ACR	Senior	9/6/2006	Planning - Consolidated-completing documentation requirements for planning the Corp audit.	4.8			A1
Ranney	Amber C.	ACR	Senior	9/6/2006	Quarterly Review-preparing AWS file and team instructions for archiving.	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	9/6/2006	Creating AHG Q1 & Q2 Workpaper Log	1.6			A1
Rasmussen	Kyle M.	KMR	Intern	9/6/2006	Editing AWS Corporate File Act. 9&10	0.9			A1
Rasmussen	Kyle M.	KMR	Intern	9/6/2006	Creating PBC List for Corporate	1.3			A1
Rasmussen	Kyle M.	KMR	Intern	9/6/2006	Preparing worksheet for cash audit	2.6			A1
Rasmussen	Kyle M.	KMR	Intern	9/6/2006	Creating E&C Q1 & Q2 Workpaper Log	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	9/6/2006	Synchronization of the ACS engagement to the corporat server	0.4			A1
Rothmund	Mario Valentin	MVR	Staff	9/6/2006	Started the Financial Statement Close Process for the AHG HQ cycle.	5.3			A1
Rothmund	Mario Valentin	MVR	Staff	9/6/2006	Worked on the budget for the entities: AHG, ACS, EC, Packard and Saginaw	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/6/2006	Team Meeting with M. Hatzfeld and J. Henning to discuss the implication of the management's review of th test results	0.6			A1
Sheckell	Steven F.	SFS	Partner	9/6/2006	International update call with Mexico	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	9/6/2006	Attend DPSS team planning event	4.4			A1
Simpson	Jamie	JS	Senior Manager	9/6/2006	Preparation of Audit Committee planning deck.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	9/6/2006	Prepared corporate account scoping spreadsheet.	3.5			A1
Simpson	Emma-Rose S.	ESS	Staff	9/6/2006	DPSS - Participated in interim team directed planning meeting.	3.5			A1
Simpson	Jamie	JS	Senior Manager	9/6/2006	Review of Delphi's audit scope for Mexico in preparatio for conf. call with E&Y Mexico team.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/6/2006	Conf. call with E&Y Mexico to discuss audit status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/6/2006	Discussion with A. Krabill regarding division team planning events.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/6/2006	Discussion with N. Miller, M. Hatzfeld and M. Rothmund regarding 404 approach.	1.4			A1
Simpson	Jamie	JS	Senior Manager	9/6/2006	T&I - Review of T&I budget and agenda for planning event.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/6/2006	T&I - Coordination of timing of T&I TDPE.	0.8			A1
Tau	King-Sze	KST	Senior	9/6/2006	Performed test of control in Financial Statement Close process.	7.0			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Preparation of Delphi ACS materials received via email per request of M. Hatzfeld.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Revisions to September AC book per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Send Ernst & Young International Contact List - Timely Countries to D. Bayles and A. Kulikowski.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Update Ernst & Young International Contact List - Timely Countries per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Correspondence with S. Pacella and A. Ranney regarding International workpapers.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Print and log Confirmation of Independence other deliverables received from various int'l locations.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Preparation of email to statutory locations regarding Delphi 2006 Statutory Audit Instructions.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Preparation of email to int'l locations regarding 2006 Delphi AWS Audit Template and Instructions per A. Krabill.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Update Delphi 2006 Statutory Audit Instructions per J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Correspondence with M. Sakowski regarding E&Y New MAC Addresses for J. Harbaugh.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Correspondence with Tom from EDS regarding T. Cash and A. Tanner's network connections.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Preparation of meeting notice regarding Corporate/Treasury 404 Planning.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Go through protocol to request conference room for Corporate/Treasury 404 Planning meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Tracking material weakness memo reviewed by M. Fitzpatrick per A. Ranney.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Update Delphi Team contact list for domestic tax contacts.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Escort J. Harbaugh to security for new badge.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Coordination of server upgrade with G. Curry.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Coordinate T&I TDPE responses received.	0.1			A1
Boehm	Michael J.	MJB	Manager	9/7/2006	DPSS Interim - Discussion with R. Nedadur regarding client assistance for interim DPSS procedures.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/7/2006	DPSS Interim - Met with J. Harbaugh to provide/review AWS files, walkthrough documentation, and quarterly review workpapers for DPSS division.	0.8			A1
Boehm	Michael J.	MJB	Manager	9/7/2006	E&S Interim - Preparation of files related to team directed planning event for E&S division (scheduled for 9/11/06).	2.1			A1
Boehm	Michael J.	MJB	Manager	9/7/2006	Planning - Consolidated - Discussed IT testing approach at divisions with A. Krabill and J. Simpson.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/7/2006	Saginaw - performed TOC for revenue cycle	6.6			A1
Craig	Tashawna N.	TNC	Staff	9/7/2006	Saginaw - Reperformed PwC's test of controls	7.8			A1
Harbaugh	James M.	JMH	Staff	9/7/2006	Review of DPSS Q2 review workpapers.	1.3			A1
Harbaugh	James M.	JMH	Staff	9/7/2006	Review of DPSS Q1 review workpapers	2.6			A1
Harbaugh	James M.	JMH	Staff	9/7/2006	Review of walkthroughs for DPSS division in preparation for Interim testing.	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/7/2006	AHG - review of 7/1/06 division composition with new plant introductions from T&I and E&C.	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/7/2006	AHG - call with G. Anderson to discuss scheduling and content of next E&Y/AHG meeting	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/7/2006	Meeting with N. Miller, M. Boehm and E. Marold to discuss divisional staffing questions.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/7/2006	Packard - discussion of key audit considerations/risks with C. Zerrull for purposes of aligning E&Y interim audit approach with most significant items	1.9			A1
Henning	Jeffrey M.	JMH	Partner	9/7/2006	E&S - review overall planning for E&S TDPE	0.6			A1
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Meeting with B. Thelen and IA mgrs. to review IA results to date.	1.4			A1
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Update calendar for ongoing TDPE meetings and Company status meetings	0.6			A1
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Review IA results and key considerations with division mgrs.	1.1			A1
Horner	Kevin John	KJH	Staff	9/7/2006	DPSS Interim: transferred controls testing and substantive worksteps from corporate aws file to divisional file for M. Boehm.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: received text file reports of user access to DGL from M. Whiteman	0.2			A1
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: sent selections of employees with access to DGL for Packard to I. Smith.	0.2			A1
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: met with N. Miller to discuss user access testing to DGL	0.4			A1
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: spoke with I. Smith to discuss requests to test user access for Packard	0.6			A1
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: spoke with M. Whiteman to obtain use access listing to DGL for Packard	0.6			A1
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: updated prepaids lead sheet after tie ou of supporting documentation	0.9			A1
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: tied out supporting reconciliations for account 2685 for our testing of prepaid expenses	2.1			A1
Horner	Kevin John	KJH	Staff	9/7/2006	Packard Interim: worked with text file reports for user access and made selections for testing of user access to DGL for Packard	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2006	Review of PWC rollforward testing approach.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2006	E&S - Preparation for the E&S TDPE.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2006	Planning for the European closing meetings.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2006	Finalization of the International AWS file.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2006	Review of scoping information with A. Ranney.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/7/2006	Meeting with J. Simpson, M. Boehm and M. Hatzfeld to discuss various divisional testing issues and TDPE planning items for their divisions.	1.5			A1
Martell	Michael A.	MAM	Executive Director	9/7/2006	Conference call regarding Delphi testing strategies.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/7/2006	Preparation of preliminary budget numbers for Corporat areas.	3.2			A1
Miller	Nicholas S.	NSM	Manager	9/7/2006	Packard - Call with M. Pritchard to discuss the interim procedures.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/7/2006	Planning and coordination with TSRS for the procedures that they will perform for the corporate audit and divisions.	2.1			A1
Miller	Nicholas S.	NSM	Manager	9/7/2006	Meeting with A. Krabill, J. Simpson, M. Hatzfeld, M. Boehm to discuss various topics, including the first division TDPE, assigning CRA's to the divisions and discussing AHG audit strategy.	1.6			A1
Pritchard	Melinda J.	MJP	Senior	9/7/2006	E&S - travel time roundtrip to Kokomo, IN.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/7/2006	E&S - review of managements documentation fixed assets	0.5			A1
Pritchard	Melinda J.	MJP	Senior	9/7/2006	E&S - review of managements documentation - accounts receivable	3.4			A1
Ranney	Amber C.	ACR	Senior	9/7/2006	Corporate - Interim-planning timing for corporate interim audit	1.4			A1
Ranney	Amber C.	ACR	Senior	9/7/2006	Planning - Consolidated-discussing Scope Analysis and documentation requirements with audit team.	1.1			A1
Ranney	Amber C.	ACR	Senior	9/7/2006	Planning - Consolidated-detail reviewing Delphi scope analysis.	2.1			A1
Ranney	Amber C.	ACR	Senior	9/7/2006	Planning - Consolidated-detail reviewing the assignment of TE to corporate accounts.	3.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/7/2006	Revisions to corporate workpaper log	0.6			A1
Rasmussen	Kyle M.	KMR	Intern	9/7/2006	Editing AWS Corporate File Act. 9&10	0.7			A1
Rasmussen	Kyle M.	KMR	Intern	9/7/2006	Analyzing Scoping Worksheet for audit scope analysis	2.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/7/2006	Generating detail Hyperion reports for corporate account balance analysis	3.5			A1
Rasmussen	Kyle M.	KMR	Intern	9/7/2006	Creating workpaper log for international	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/7/2006	Worked on the AHG SAS65 Review for the HQ Inventory Cycle	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/7/2006	Finished the AHG SAS 65 review of the Financial Statement Close Process at AHG	4.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/7/2006	Finalized budget for the entities: ACS, AHG, EC, Packard and Saginaw	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/7/2006	Team Meeting relating to the specific role of AHG and its implications on the audit procedures on other entities	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	9/7/2006	China fee research and discussion with B. Thelen	0.6			A1
Sheckell	Steven F.	SFS	Partner	9/7/2006	Status update meeting with D. Bayles	0.9			A1
Sheckell	Steven F.	SFS	Partner	9/7/2006	Internal audit global update meeting	1.4			A1
Sheckell	Steven F.	SFS	Partner	9/7/2006	Review Europe audit summaries	2.1			A1
Simpson	Jamie	JS	Senior Manager	9/7/2006	Discussion with S. Sheckell regarding Audit Committee planning presentation.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/7/2006	Discussion with J. Henning regarding Audit Committee planning presentation.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/7/2006	Discussion with H. Aquino regarding changes to Audit Committee planning materials.	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/7/2006	Review of statutory international instructions.	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/7/2006	Discussion with A. Ranney on Corporate planning.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/7/2006	Discussion with A. Krabill, M. Hatzfeld and M. Boehm regarding division TDPE.	0.7			A1
Tau	King-Sze	KST	Senior	9/7/2006	Performed test of control on Financial Close Process.	6.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with S. Siwik regarding org chart needed for Delphi AC book.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Revisions to September AC book per S. Sheckell.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with A. Ventimiglia regarding G. Imberger and K. Tau Delphi Staffing - Update to ARMS.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with Italy contact regarding update to contact list.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Update int'l contact list per Italy change.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with A. Krabill regarding 2006 Delphi AWS Audit Template and Instructions email and pacel post.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with Int'l teams regarding 2006 Delphi AWS Audit Template and Instructions.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Resend 2006 Delphi AWS Audit Template and Instructions through Parcel Post to int'l locations.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with S. Sheckell regarding September 11th Agenda.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Extend conference room for Corporate/Treasury 404 Planning per M. Boehm.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Preparation of meeting agenda for September 11, 2006 per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Preparation of SEC confirm package to C. Smith for review and sign-off.	0.6			A1
Barber	Keith A.	KAB	Senior	9/8/2006	SAP/AC - Review of Codes for SAP User ID related to Application Control Testing.	0.8			A1
Barber	Keith A.	KAB	Senior	9/8/2006	SAP/AR - Updated E&S Sample execution discussion.	0.9			A1
Barber	Keith A.	KAB	Senior	9/8/2006	SAP/JE - Discussion with SAP Basis team regarding access to SAP job logs.	1.3			A1
Barber	Keith A.	KAB	Senior	9/8/2006	SAP/AR - DPSS AR Data acquisition discussion with engagement team.	1.9			A1
Barber	Keith A.	KAB	Senior	9/8/2006	SAP/ AR - DPSS Reconciliation issues with AR Data Files	2.3			A1
Chamarro	Destiny D.	DDC	Staff	9/8/2006	Travel time from Saginaw, MI.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	9/8/2006	Saginaw - Worked in control issue document to send to corporate audit team	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/8/2006	Saginaw - call with M. Hatzfeld discussing the status of our work	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/8/2006	Saginaw - Worked on Revenue TOC	2.6			A1
Chamarro	Destiny D.	DDC	Staff	9/8/2006	Saginaw - Completed the expenditure TOC template	2.9			A1
Craig	Tashawna N.	TNC	Staff	9/8/2006	Saginaw - Met with B. Prueter regarding PBC listing	0.2			A1
Craig	Tashawna N.	TNC	Staff	9/8/2006	Saginaw - Reperformed PwC's test of controls	5.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/8/2006	E&C - Discussion with J. Brooks relative to interim audit strategy and PBC list content	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/8/2006	E&C - Meeting with G. Halleck to develop further understanding of client progress towards pp&e/tooling tracking/reporting	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/8/2006	ACS - Revisit of Q1 walkthrough documentation to facilitate further understanding of client processing/controls and ACS process, within expenditure cycle.	1.2			A1
Horner	Kevin John	KJH	Staff	9/8/2006	Corporate Interim: helped K. Rasmussen with Hyperion questions for scoping workbook	1.4			A1
Horner	Kevin John	KJH	Staff	9/8/2006	Faxed PGM contract memo to N. Miller.	0.2			A1
Horner	Kevin John	KJH	Staff	9/8/2006	Packard Interim: updated open items and open requests listing	0.6			A1
Horner	Kevin John	KJH	Staff	9/8/2006	Packard Interim: met with M. Rothmund to discuss procedures for review of management's testing in accordance with SAS 65	0.8			A1
Horner	Kevin John	KJH	Staff	9/8/2006	Packard Interim: updated customer master file testing workbook for testing of controls 4.4.1.1 and 4.4.1.2	1.8			A1
Horner	Kevin John	KJH	Staff	9/8/2006	T&I Interim: assisted K. Rasmussen obtain sync of T&I AWS file to begin fieldwork next week	0.4			A1
Horner	Kevin John	KJH	Staff	9/8/2006	T&I Interim: transferred controls and substantive worksteps from corporate aws file to division file	0.9			A1
Huffman	Derek T.	DTH	Senior	9/8/2006	Completion of North America SAP program change testing templates	2.2			A1
Huffman	Derek T.	DTH	Senior	9/8/2006	Completion of North America SAP testing templates for logical access review	3.1			A1
Krabill	Aaron J.	AJK	Senior Manager	9/8/2006	E&S - Preparation for the E&S TDPE.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/8/2006	Responding to e-mails from international location teams regarding the AWS file and statutory audit timing.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	9/8/2006	Review of scoping information with A. Ranney.	1.1			A1
Pritchard	Melinda J.	MJP	Senior	9/8/2006	E&S - review of managements documentation - asset impairment	0.2			A1
Pritchard	Melinda J.	MJP	Senior	9/8/2006	E&S - review of managements documentation - tooling	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pritchard	Melinda J.	MJP	Senior	9/8/2006	E&S - travel time roundtrip to Kokomo, IN.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/8/2006	E&S - review of management's documentation - fixed assets	4.8			A1
Ranney	Amber C.	ACR	Senior	9/8/2006	Planning Consolidated-discussing scope analysis approach with audit Partner.	0.3			A1
Ranney	Amber C.	ACR	Senior	9/8/2006	Planning Consolidated-discussing AR Confirmation Selection approach with audit team.	0.6			A1
Ranney	Amber C.	ACR	Senior	9/8/2006	Planning - Consolidated-detail reviewing the Scope analysis and making revisions.	6.5			A1
Rasmussen	Kyle M.	KMR	Intern	9/8/2006	AHG - Testing PWC controls tests	2.3			A1
Rasmussen	Kyle M.	KMR	Intern	9/8/2006	Preparing entity detail worksheet for E&S	6.4			A1
Rothmund	Mario Valentin	MVR	Staff	9/8/2006	Finished the AHG SAS65 Review for the Inventory Cycle	1.3			A1
Rothmund	Mario Valentin	MVR	Staff	9/8/2006	Worked on the AHG SAS 65 procedures, relating to the HQ Employee Cost Cycle	2.3			A1
Rothmund	Mario Valentin	MVR	Staff	9/8/2006	Saginaw - Participated in a meeting with M. Hatzfeld and the Saginaw team to discuss the up-to-date fieldwork as well as the testing strategy going forward	0.6			A1
Sheckell	Steven F.	SFS	Partner	9/8/2006	International coordination	0.4			A1
Sheckell	Steven F.	SFS	Partner	9/8/2006	Scope update meeting with team	0.6			A1
Tau	King-Sze	KST	Senior	9/8/2006	Discussion with D. Chamarro regarding a control issue in the Revenue Cycle.	0.1			A1
Tau	King-Sze	KST	Senior	9/8/2006	Discussion with S. Craig in regards to exceptions noted by PWC as control deficiency.	0.1			A1
Tau	King-Sze	KST	Senior	9/8/2006	Discussion with M. Hatzfeld, D. Chamarro and S. Craig to clarify our audit scope, strategy and control testing.	0.5			A1
Tau	King-Sze	KST	Senior	9/8/2006	Performed test of control on Financial Statement Close process.	5.8			A1
Henning	Jeffrey M.	JMH	Partner	9/10/2006	Preparation for E&S TDPE	1.4			A1
Horner	Kevin John	KJH	Staff	9/10/2006	Packard Interim: travel time to Warren, OH.	3.6			A1
Miller	Nicholas S.	NSM	Manager	9/10/2006	Packard - Travel time to Warren, OH.	3.0			A1
Simpson	Jamie	JS	Senior Manager	9/10/2006	Time responding to international emails.	0.4			A1
Arnold	Nathan R.	NRA	Staff	9/11/2006	Travel time to Kokomo, IN.	3.5			A1
Asher	Kevin F.	KFA	Partner	9/11/2006	Audit status meeting	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	9/11/2006	Review of the Audit Committee materials	1.6			A1
Asher	Kevin F.	KFA	Partner	9/11/2006	E&S planning strategy meeting	2.4			A1
Barber	Keither A.	KAB	Senior	9/11/2006	SAP/JE - Extraction of SAP data files for quarter review.	1.1			A1
Barber	Keither A.	KAB	Senior	9/11/2006	SAP/JE - Setup and schedule SAP jobs to create data files for quarter processing.	1.3			A1
Barber	Keither A.	KAB	Senior	9/11/2006	SAP/AR - Updated output for DPSS results.	2.1			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	DPSS Interim - Met with D. Langford and K. Wallace to discuss interim procedures and inventory/fixed asset reconciliations.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	DPSS Interim - Met with F. Wan to discuss interim PwC findings.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	DPSS Interim - Reviewed client assistance packages provided by R. Nedadur.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	DPSS Interim - Reviewed binders for management testing of revenue and inventory cycle.	1.4			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	DPSS Interim - Discussed testing binders with F. Wan.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	E&S Interim - Discussed interim audit procedures with A. Krabill.	0.2			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	E&S Interim - Provided synch file and discussed interim testing with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	E&S Interim - Preparation of materials for divisional team-directed planning event.	1.3			A1
Boehm	Michael J.	MJB	Manager	9/11/2006	E&S Interim - Led TDPE for E&S division. Topics included fraud discussion, scope of procedures, review c preliminary findings, and work program.	3.7			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2006	Travel time roundtrip to Saginaw, MI.	1.0			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2006	Saginaw - created independent testing template for revenue	1.4			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2006	Saginaw - reperformed management's test of controls for expenditure	2.1			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2006	Saginaw - reperformed management's test of controls for revenue.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	9/11/2006	Saginaw - created detailed PBC listing for the rev independent testing of controls	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	9/11/2006	Saginaw - Met with D. Gustin regarding testing for Financial Statement Close cycle	0.1			A1
Craig	Tashawna N.	TNC	Staff	9/11/2006	Saginaw - Met with L. Irrer regarding testing for the Financial Statement Close process	0.1			A1
Craig	Tashawna N.	TNC	Staff	9/11/2006	Saginaw - Met with P. O'bee to discuss testing for Financial Statement Close cycle	0.1			A1
Craig	Tashawna N.	TNC	Staff	9/11/2006	Saginaw - Reviewed Delphi's accounting policy for fixed assets	0.5			A1
Craig	Tashawna N.	TNC	Staff	9/11/2006	Saginaw - Performed independent test of controls for fixed asset cycle	7.2			A1
Harbaugh	James M.	JMH	Staff	9/11/2006	DPSS - Discussion with M. Boehm regarding testing procedures.	1.3			A1
Harbaugh	James M.	JMH	Staff	9/11/2006	DPSS - Reviewing IA testing over inventory cycle.	2.1			A1
Harbaugh	James M.	JMH	Staff	9/11/2006	DPSS - Reviewing AWS testing file.	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/11/2006	E&C - participation in E&S TDPE with K. Asher, S. Sheckell, J. Henning, A. Krabill, M. Boehm.	3.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/11/2006	Call with E&Y audit team to discuss SAS 65 procedures results of PwC work, and implications to audit.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	9/11/2006	Review ACS audit status with M. Hatzfeld.	0.8			A1
Henning	Jeffrey M.	JMH	Partner	9/11/2006	Status meeting with D. Bayles, T. Timko, B. Thelen, et. al.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	9/11/2006	Attend E&S division TDPE	3.4			A1
Henning	Jeffrey M.	JMH	Partner	9/11/2006	ACS - preparation for meeting with D. Fiddler.	0.7			A1
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: sent out inquiry to N. Leach to request documentation for selected wire payments made to vendors to test prepaid expenses	0.2			A1
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: received sync file back from D. Ford and cleared conflicts in the AWS engagement	0.3			A1
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: sent out inquiry to G. Naylor for follow up questions to requests made for A/R testing	0.3			A1
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: review management's narrative for the financial reporting cycle	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: began to clear review notes from M. Pritchard for the financial statement close cycle	0.9			A1
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: met with M. Pritchard and N. Miller to discuss review notes for revenue cycle controls testing	1.1			A1
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: updated revenue controls testing document	1.2			A1
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: began review of management's testing of controls for the financial statement close cycle	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/11/2006	Review of high level summary of IC roll-forward procedures provided by A. Kulikowski.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/11/2006	Response to A. Kulikowski with initial comments regarding high level summary of IC roll-forward procedures.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/11/2006	E&S - Preparation for the E&S TDPE.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/11/2006	Attend E&S TDPE. All partners, M. Boehm, E. Marold, M. Hatzfeld and myself in attendance.	3.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/11/2006	Review of final scoping information with A. Ranney.	0.6			A1
Marold	Erick W.	EWM	Senior	9/11/2006	E&S Team directed planning meeting attended by Core E&S team. Agenda included the budget, combined risk assessment, substantive audit procedures, and preliminary control deficiencies.	3.9			A1
Marold	Erick W.	EWM	Senior	9/11/2006	Travel time from Troy, MI to Kokomo, IN.	4.1			A1
Miller	Nicholas S.	NSM	Manager	9/11/2006	Wrap up draft of the Corporate budget by process to share with the corporate team.	0.6			A1
Miller	Nicholas S.	NSM	Manager	9/11/2006	Packard - Review of the interim FSC workpapers in the divisional audit files.	2.7			A1
Miller	Nicholas S.	NSM	Manager	9/11/2006	Packard - Review of the interim Revenue/AR workpapers in the Packard audit files.	2.8			A1
Miller	Nicholas S.	NSM	Manager	9/11/2006	Packard - Review of interim tooling workpapers in the Packard audit files.	3.8			A1
Pacella	Shannon M.	SMP	Manager	9/11/2006	Sign-off in AWS on Planning prior to file archival	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	9/11/2006	Discussions with M. Hatzfeld and R. Vang regarding ACS	0.4			A1
Pagac	Matthew M.	MMP	Manager	9/11/2006	Review email related to scoping. word document and response to M. Hatzfeld	0.3			A1
Peterson	Christopher A.	CAP	Manager	9/11/2006	Review SAP ITGC work provided by IAS.	7.7			A1
Pritchard	Melinda J.	MJP	Senior	9/11/2006	Packard - a/r interim review	0.2			A1
Pritchard	Melinda J.	MJP	Senior	9/11/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/11/2006	Packard - review managements testing of investments	1.8			A1
Pritchard	Melinda J.	MJP	Senior	9/11/2006	Packard - accruals interim testing	2.4			A1
Ranney	Amber C.	ACR	Senior	9/11/2006	Dayton - Interim-requesting AR Confirm Alternative Testing Support from Dayton.	0.4			A1
Ranney	Amber C.	ACR	Senior	9/11/2006	Dayton - Interim-creating PBC list for interim Dayton visit	1.2			A1
Ranney	Amber C.	ACR	Senior	9/11/2006	Planning - Consolidated-discussing additional steps to complete on scope analysis with team.	0.6			A1
Ranney	Amber C.	ACR	Senior	9/11/2006	Planning - Consolidated-creating a Cash audit program/report for international teams.	1.3			A1
Ranney	Amber C.	ACR	Senior	9/11/2006	Quarterly Review-going over open items to complete for archive process with K. Rasmussen.	1.9			A1
Ranney	Amber C.	ACR	Senior	9/11/2006	Quarterly Review-archiving Q1 & Q2 files.	2.2			A1
Rasmussen	Kyle M.	KMR	Intern	9/11/2006	AHG - Walkthrough of Scrap inventory controls	1.2			A1
Rasmussen	Kyle M.	KMR	Intern	9/11/2006	Updating paper profiles in AWS	1.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/11/2006	Generating detailed entity level IS and BS for each division.	1.6			A1
Rasmussen	Kyle M.	KMR	Intern	9/11/2006	Reformatting and preparing account details for scope analysis	5.0			A1
Rothmund	Mario Valentin	MVR	Staff	9/11/2006	Preparation of draft of the AHG Budget	1.2			A1
Sheckell	Steven F.	SFS	Partner	9/11/2006	Review engagement economics	1.6			A1
Sheckell	Steven F.	SFS	Partner	9/11/2006	Status update meeting with T. Timko and B. Thelen	1.4			A1
Sheckell	Steven F.	SFS	Partner	9/11/2006	Preparation for status update with T. Timko and B. Thelen	1.9			A1
Sheckell	Steven F.	SFS	Partner	9/11/2006	Attend E&S team planning meeting	3.6			A1
Simpson	Jamie	JS	Senior Manager	9/11/2006	Review of Dayton PBC list for interim.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/11/2006	Conf. call with E&Y Mexico to discuss AWS file.	0.7			A1
Smith	Christopher W.	CWS	Executive Director	9/11/2006	Review auditor independence confirmations from non-U.S. entities	0.2			A1
Tau	King-Sze	KST	Senior	9/11/2006	Discussion with D. Gustin regarding the AR aging file that we need.	0.1			A1
Tau	King-Sze	KST	Senior	9/11/2006	Discussion with A. Ranney to gain an understanding of what AR aging file TSRS needs for AR confirmation procedure.	0.2			A1
Tau	King-Sze	KST	Senior	9/11/2006	Discussion with K. Barber to gain an understanding of what AR aging file TSRS needs for AR confirmation procedure.	0.2			A1
Tau	King-Sze	KST	Senior	9/11/2006	Answering S. Craig and D. Chamarro's TOC questions.	1.1			A1
Tau	King-Sze	KST	Senior	9/11/2006	Reperforming management TOC on inventory cycle.	2.9			A1
Tau	King-Sze	KST	Senior	9/11/2006	Reperformance management TOC on FSCP cycle.	3.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/12/2006	Correspondence with J. Hasse regarding S. Sheckell's schedule.	0.1			A1
Arnold	Nathan R.	NRA	Staff	9/12/2006	E&S - Documenting a sample of testing reperformed for control B2.3.1.1.	1.1			A1
Arnold	Nathan R.	NRA	Staff	9/12/2006	E&S - Review of inventory reconciliations	1.2			A1
Arnold	Nathan R.	NRA	Staff	9/12/2006	E&S - Creating a lead sheet within excel that tied all inventory reconciliation balances to the G/L.	2.1			A1
Arnold	Nathan R.	NRA	Staff	9/12/2006	E&S - Tying information within inventory reconciliations to support.	2.2			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	DPSS Interim - Revised budget-to-actual analysis and provided to H. Aquino.	0.2			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	DPSS Interim - Discussed interim status with J. Harbaugh.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	DPSS Interim - Provided information to R. Nedadur regarding EITF 06-01.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	DPSS Interim - Review of DPSS walkthrough narrative documentation.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	E&S Interim - Follow-up with E. Marold regarding status of interim audit procedures.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/12/2006	E&S Interim - Revised budget-to-actual analysis and provided to H. Aquino.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	E&S Interim - Review of PwC walkthrough narratives for E&S division.	2.3			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	Entity Level - Reviewed entity level framework provide by J. Volek.	1.4			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	Planning - Consolidated - Discussed inherent risks and significant accounts with A. Krabill and modified AWS file accordingly.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/12/2006	Planning - Consolidated - Review of Corporate Staffing budget, timing, etc.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2006	Saginaw - Spoke with R. Marold in regards to getting support for warranty reserve	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2006	Saginaw - Conference call with M. Hatzfeld	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2006	Travel time to Saginaw, MI.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2006	Saginaw - Met with D. Gustin to discuss the detailed PBC listing for revenue items	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2006	Saginaw - Reviewed PBC list and compared what E&Y requested and what E&Y received for revenues and expenditures.	1.0			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2006	Saginaw - Created template for the independent testing of the expenditure cycle	2.2			A1
Chamarro	Destiny D.	DDC	Staff	9/12/2006	Saginaw - Created detailed PBC list for Expenditure cycle, went through testing to determine what needs to be requested.	3.8			A1
Craig	Tashawna N.	TNC	Staff	9/12/2006	Saginaw - Met with D. Houston regarding testing for Financial Statement Close cycle	0.1			A1
Craig	Tashawna N.	TNC	Staff	9/12/2006	Saginaw - Met with S. W.(Purchasing Dept.) to discuss Purchase Requisition Policy and Procedures	0.5			A1
Craig	Tashawna N.	TNC	Staff	9/12/2006	Saginaw - Reperformed test of controls for Financial Statement Close process	3.2			A1
Craig	Tashawna N.	TNC	Staff	9/12/2006	Saginaw - Performed independent test of controls for fixed asset cycle	4.2			A1
DeMers	Laurie A.	LAD	Senior Manager	9/12/2006	Conference call to obtain and discuss potential templates and versions to be used to prepare a budget for quarterly and annual tax and 404 work.	0.4			A1

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DeMers	Laurie A.	LAD	Senior Manager	9/12/2006	Meet with J. Hegelmann to discuss and revise proposed budget for tax quarterly and annual tax and 404 work.	1.3			A1
Gerber	Katherine A.	KAG	Senior	9/12/2006	T&I - Obtain accrual recs	0.2			A1
Gerber	Katherine A.	KAG	Senior	9/12/2006	T&I - Preparation of inventory lead schedule	0.5			A1
Gerber	Katherine A.	KAG	Senior	9/12/2006	T&I - meet with Chris to go over inventory questions regarding PBC requests	0.7			A1
Gerber	Katherine A.	KAG	Senior	9/12/2006	T&I - Discuss fixed asset procedures (answer questions) with K. Rasmussen.	1.3			A1
Gerber	Katherine A.	KAG	Senior	9/12/2006	T&I - Work on inventory RM price test	1.7			A1
Gerber	Katherine A.	KAG	Senior	9/12/2006	T&I - Test accrued liab. for interim procedures	2.8			A1
Harbaugh	James M.	JMH	Staff	9/12/2006	DPSS - Onboarding of staff to engagement	1.1			A1
Harbaugh	James M.	JMH	Staff	9/12/2006	DPSS - Discussion with client regarding needed items.	1.2			A1
Harbaugh	James M.	JMH	Staff	9/12/2006	DPSS - Documenting testing performed over inventory cycle.	2.3			A1
Harbaugh	James M.	JMH	Staff	9/12/2006	DPSS - Review of management testing of inventory cycle	3.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/12/2006	Meeting with J. Henning, S. Sheckell, J. Simpson, S. Pacella and D. fiddler to debrief Delphi on E&Y procedures performed to date at Dayton and ACS.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/12/2006	Review of Delphi SOX team documentation related to it review of ACS' self-testing through 3/31/06, in preparation for 9/12/06 D. Fiddler meeting.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/12/2006	Call with E&Y audit team (K. Tau and staff) to discuss E&Y's SAS 65 procedures to date, observations and issues.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/12/2006	Discussion with L. Demers re: draft of budget, expected results and changes needed	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	9/12/2006	Work on developing budget for tax provision work associated with the audit	5.1			A1
Henning	Jeffrey M.	JMH	Partner	9/12/2006	Discuss 3rd quarter and interim staffing	0.9			A1
Horner	Kevin John	KJH	Staff	9/12/2006	Packard Interim: made request to A. Ranney for Hyperion income statements for Delphi Packard for April and June	0.3			A1
Horner	Kevin John	KJH	Staff	9/12/2006	Packard Interim: discussed A/R credit balances with M. Pritchard.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/12/2006	Packard Interim: updated sign-offs in AWS for the financial statement close cycle	0.7			A1
Horner	Kevin John	KJH	Staff	9/12/2006	Packard Interim: finished review of management's testin of controls for the financial statement close cycle	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/12/2006	Gathering of data for and correspondence with Forensic team assigned to the audit.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/12/2006	Correspondence with Belgium and China regarding use of the AWS file.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	9/12/2006	Review of planned cash audit program for locations wit significant cash balances not in scope.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/12/2006	Edits to the last version of the international AWS file an drafting of the global team communication regarding the changes.	2.3			A1
Marold	Erick W.	EWM	Senior	9/12/2006	E&S - Meeting with K. Bellis to review I/C accounts payable, allied in-transit inventory, and capital setups.	2.1			A1
Marold	Erick W.	EWM	Senior	9/12/2006	E&S - Met with R. Hofman to obtain detail regarding th 2006 product shipments effected by the XM royalty agreement.	2.1			A1
Marold	Erick W.	EWM	Senior	9/12/2006	E&S - Obtained information from the SAP sales system to quantify year to date shipments of products included in the XM royalty agreement and agreed to client prepared schedules.	3.1			A1
Marold	Erick W.	EWM	Senior	9/12/2006	E&S - Reviewed and summarized the Delphi Corp and XM Corp royalty agreement.	3.1			A1
Miller	Nicholas S.	NSM	Manager	9/12/2006	Packard - Meeting with C. Zerull to work out audit needs in the new divisional headquarters.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/12/2006	Packard - Call with D. Ford for a status update on his procedures.	0.7			A1
Miller	Nicholas S.	NSM	Manager	9/12/2006	Packard - Review of the Expenditures testing in the division audit files.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/12/2006	Packard - Review of the Packard interim trial balance to ensure all significant accounts were being addressed.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/12/2006	Packard - Review of the PwC payroll testing workpapers.	4.5			A1

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Miller	Nicholas S.	NSM	Manager	9/12/2006	T&I - Time spent preparing the agenda and pulling together supporting documents for the T&I team planning event.	1.1			A1
Pacella	Shannon M.	SMP	Manager	9/12/2006	Meeting with D. Fidler and Core Team to discuss ACS status with IT and the financial audit procedures.	1.5			A1
Peterson	Christopher A.	CAP	Manager	9/12/2006	Review emails from B. Garvey and provide responses regarding review of mgt.'s testing.	0.8			A1
Pikos	Matthew C.	MCP	Staff	9/12/2006	Packard - travel time to the Packard Division headquarters in Warren, OH	3.0			A1
Pritchard	Melinda J.	MJP	Senior	9/12/2006	Packard - review cash receipts	0.1			A1
Pritchard	Melinda J.	MJP	Senior	9/12/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/12/2006	Packard - accruals interim work	1.2			A1
Pritchard	Melinda J.	MJP	Senior	9/12/2006	Packard - review managements narratives	2.2			A1
Ranney	Amber C.	ACR	Senior	9/12/2006	Dayton - Interim-discussing Dayton PBC list and budget with team, and making appropriate changes.	0.5			A1
Ranney	Amber C.	ACR	Senior	9/12/2006	Planning - Consolidated-discussing int'l cash procedures program with team and making appropriate changes.	0.8			A1
Ranney	Amber C.	ACR	Senior	9/12/2006	Planning - Consolidated-going over status of open planning items (scope analysis, cash coverage, etc.) with K. Rasmussen.	2.4			A1
Ranney	Amber C.	ACR	Senior	9/12/2006	Quarterly Review-discussing Q1 archiving process with team.	0.3			A1
Rasmussen	Kyle M.	KMR	Intern	9/12/2006	T&I - Reviewing walkthroughs in preparation for 404 and interim testing	4.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/12/2006	T&I - Working on 404 review of managements controls for fixed assets	4.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/12/2006	Preparation of draft of the E&C Budget	1.2			A1
Sheckell	Steven F.	SFS	Partner	9/12/2006	Meeting with D. Fidler to discuss Delphi SSC	1.9			A1
Sheckell	Steven F.	SFS	Partner	9/12/2006	Corporate review with J. Simpson and A. Krabill	2.6			A1
Simpson	Jamie	JS	Senior Manager	9/12/2006	Discussion with M. Boehm regarding Corporate interim timing/planning.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/12/2006	Discussion with S. Sheckell regarding initial legal letter request.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/12/2006	Discussion with A. Ranney regarding Dayton PBC list and budget analysis for Dayton.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/12/2006	Time spent responding to international emails.	2.0			A1
Simpson	Jamie	JS	Senior Manager	9/12/2006	T&I - Discussion with N. Miller regarding T&I planning event.	0.3			A1
Simpson	Jamie	JS	Senior Manager	9/12/2006	Discussion with M. Hatzfeld and S. Pacella to discuss meeting with D. Fidler.	0.9			A1
Simpson	Jamie	JS	Senior Manager	9/12/2006	Audit status meeting with D. Fidler to discuss ACS, Dayton and other bankruptcy topics.	2.3			A1
Smith	Stacy L.	SLS	Manager	9/12/2006	Discussion with L. Demers on shared tax information	0.4			A1
Smith	Stacy L.	SLS	Manager	9/12/2006	Preparation of shared tax budget information for L. Demers	0.6			A1
Tau	King-Sze	KST	Senior	9/12/2006	Answering TOC questions from S. Craig and D. Chamarro.	0.6			A1
Tau	King-Sze	KST	Senior	9/12/2006	Conference call with M. Hatzfeld and the Saginaw E&Y team regarding staffing schedules.	0.6			A1
Tau	King-Sze	KST	Senior	9/12/2006	Conference call with M. Hatzfeld and the Saginaw E&Y team regarding control issues and to clarify population used for test of controls and interim testing.	0.9			A1
Tau	King-Sze	KST	Senior	9/12/2006	Reperforming management TOC on inventory cycle.	3.1			A1
Tau	King-Sze	KST	Senior	9/12/2006	Reperformance management TOC on FSCP process.	4.9			A1
Threet	Crystal M.	CMT	Staff	9/12/2006	DPSS - Performed Review of Management testing of Controls for DPSS Division for Revenue Cycle.	7.1			A1
Threet	Crystal M.	CMT	Staff	9/12/2006	DPSS - Meet with R. Nedar to discuss independent sample testing.	0.4			A1
Threet	Crystal M.	CMT	Staff	9/12/2006	DPSS - Meet with F. Wan and Diane to discuss revenue procedures.	0.2			A1
Threet	Crystal M.	CMT	Staff	9/12/2006	DPSS - Discussions with Senior to understand procedures for divisional audit.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with J. Simpson and C. Waligorski regarding example AC book.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with S. Siwik regarding Revised Delphi Audit Committee presentation/org. chart.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with J. Simpson regarding revisions to AC presentation.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Revisions to AC presentation per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with M. Hatzfeld regarding Saginaw Guest Network Access.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with J. Janokowski and S. Sheckell regarding CFO Report Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with K. Barwin and M. Sakowski regarding E&Y New MAC Addresses.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with K. Rasmussen regarding T&I TDPE conference room.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Location and reservation of T&I TDPE conference room per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Assistance with T&I TDPE documents for 9/14 event.	0.9			A1
Arnold	Nathan R.	NRA	Staff	9/13/2006	E&S - Inquiring and obtaining inventory listing for Setech for the month of June.	1.1			A1
Arnold	Nathan R.	NRA	Staff	9/13/2006	E&S - Clearing review notes for inventory process B2.1.1.1 regarding approved costing rates through discussion with client and PWC.	1.9			A1
Arnold	Nathan R.	NRA	Staff	9/13/2006	E&S - For control B2.2.2.1, obtaining an understanding of the nature of the unreconciled inventory item for account #S240080800, which is a Workstream account.	2.4			A1
Arnold	Nathan R.	NRA	Staff	9/13/2006	E&S - Reviewing adjusted physical inventory counts for Milwaukee and Los Indios.	2.6			A1
Barber	Keith A.	KAB	Senior	9/13/2006	SAP/AC - Review of Codes for SAP User ID related to Application Control Testing.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keith A.	KAB	Senior	9/13/2006	SAP/AR - Updated output for E&S results.	1.2			A1
Barber	Keith A.	KAB	Senior	9/13/2006	SAP/JE - Discussion with SAP Basis team related to the FTP Issues out of PN1.	2.2			A1
Barber	Keith A.	KAB	Senior	9/13/2006	SAP/JE - Extraction of SAP data files for quarter review.	2.4			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	DPSS Interim - Correspondence to R. Nedadur regarding client assistance requests.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	DPSS Interim - Discussed application control strategy for divisions with C. Threet and J. Harbaugh.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	DPSS Interim - Reviewed PwC binders for revenue processes	0.6			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	DPSS Interim - Met with J. Harbaugh and C. Threet to walk through interim work program and findings to date.	0.7			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	DPSS Interim - Review of PwC walkthrough narratives for DPSS division.	0.7			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	DPSS Interim - Review of information related to XM Subsidy Receivable	0.8			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	E&S Interim - Preparation of correspondence to V. Avil regarding E&S Mexican facility inventory observations.	0.2			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	E&S Interim - Followed-up with M. Hake regarding the receipt of Milwaukee inventory workpaper documentation.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	Entity Level - Preparation of entity level control testing work program.	2.8			A1
Boehm	Michael J.	MJB	Manager	9/13/2006	Planning - Consolidated - Meeting with A. Krabill, J. Simpson, N. Miller, and A. Ranney to discuss timing of interim Corporate procedures.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - Reviewed general client assistance list to update B. Prueter on status.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - went over open items with PwC for Mgmt's TOC	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - Meeting with B. Prueter and D. Gustin to discuss control issue.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - Meet with L. Irrer to discuss the items required to complete the independent testing of controls	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - Call with L. Bourassa's assistant in regards to what information is needed to generate a population for Rev TOC	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - wrapped up client assistance for expenditures	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - wrapped up mgmt TOC for expenditure	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Saginaw - Created supporting documentation for the reperformance of mgmts TOC	2.9			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Review open item with PwC for management's testing of control	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Reviewed general client assistance listing to update B. Prueter on status.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Discussion with B. Prueter and D. Gustin to discuss a control issue	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Meet with L. Irrer to discuss the items required to complete independent testing for expenditures.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Call with L. Bourassa's assistant in regards to what information is needed to generate a population for a revenue test of control.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Wrapped up client assistance list for expenditures.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Wrapped up management testing of controls for expenditure.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	9/13/2006	Created supporting documentation for the reperformance of management's testing for the revenue cycle.	2.9			A1
Craig	Tashawna N.	TNC	Staff	9/13/2006	Saginaw - Met with P. O'bee regarding test of controls for Financial Statement Close cycle	0.2			A1
Craig	Tashawna N.	TNC	Staff	9/13/2006	Saginaw - Met with M. O'Hare regarding populations for fixed asset cycle	0.5			A1
Craig	Tashawna N.	TNC	Staff	9/13/2006	Saginaw - Performed independent test of controls for the fixed asset cycle	7.3			A1
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Explain procedures to intern	0.2			A1
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Work on accrued liability fluctuations	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Review process narratives obtained from client	0.4			A1
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Review warranty reserve walkthrough	0.4			A1
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - review accruals to be tested and work on obtaining accrual requests from the PBC listing	0.9			A1
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Met with Carol from PwC to discuss binders and following processes: warranty, tooling, and fixed assets	1.0			A1
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Review walkthrough for tooling as well as procedures to be performed	1.3			A1
Harbaugh	James M.	JMH	Staff	9/13/2006	DPSS - Reviewing management testing of FSCP.	3.4			A1
Harbaugh	James M.	JMH	Staff	9/13/2006	DPSS - Reviewing management testing of inventory cycle.	5.8			A1
Henning	Jeffrey M.	JMH	Partner	9/13/2006	Review staffing matters	0.6			A1
Henning	Jeffrey M.	JMH	Partner	9/13/2006	T&I - review thermal TDPE materials	1.1			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: sent M. Pritchard sync file of AWS engagement	0.2			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: spoke with G. Naylor to discuss status of requests relating to A/R testing open items	0.2			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: Received Hyperion income statement reports for Packard to tie out financial results analyses in the financial statement close cycle	0.3			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: made copies of management's testing documentation for the revenue cycle	0.3			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: discussed with N. Miller, timing for next week and tasks to be completed by the end of the week	0.4			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: printed off deposit agreements received via e-mail from N. Leach to vouch prepaid deposits.	0.4			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: reviewed deposit packages received from D. Brewer to vouch prepaid deposits	0.4			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: updated sign-offs in AWS for the revenue cycle test of controls	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: spoke with D. Niska and M. Del Rio to request documentation for testing of pass by shipments for revenue cycle testing	0.6			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: spoke with N. Leach to discuss selections to vouch payments for prepaid vendor deposits for prepaids interim testing	0.6			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: updated open items list for requests that have been made and tasks that still need to be completed	0.6			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: discussion with D. Brewer to discuss wire payments made on behalf of Packard by the wire room at HQ	0.7			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: review management's narrative for the revenue cycle in conjunction with our review of management's testing of controls	0.7			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: began to clear review notes from M. Pritchard for the revenue cycle controls testing	0.8			A1
Horner	Kevin John	KJH	Staff	9/13/2006	Packard Interim: began review of management's testing of controls of the revenue cycle and documented our conclusions on management's testing	3.3			A1
Huffman	Derek T.	DTH	Senior	9/13/2006	Performance of SAP logical access testing procedures	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/13/2006	Meeting with J. Simpson, N. Miller, A. Ranney and M. Boehm to discuss planning for Corporate interim work.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/13/2006	Review and edits to the international cash audit program.	1.1			A1
Marold	Erick W.	EWM	Senior	9/13/2006	E&S - Obtained wire transfer requests for certain vendor deposits.	1.2			A1
Marold	Erick W.	EWM	Senior	9/13/2006	E&S - Documented testing of vendor deposits including agreeing supporting documentation to client prepared schedules.	3.1			A1
Marold	Erick W.	EWM	Senior	9/13/2006	E&S - Obtained all 2006 vendor deposit agreements and selected a sample for review.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/13/2006	Conference call with corporate team to discuss the status/timing of corporate interim procedures.	1.0			A1
Miller	Nicholas S.	NSM	Manager	9/13/2006	Packard - Travel time from Warren, OH.	3.0			A1
Miller	Nicholas S.	NSM	Manager	9/13/2006	Packard - Review of the PwC expenditures testing.	3.6			A1
Pikos	Matthew C.	MCP	Staff	9/13/2006	Packard - Selecting samples and performing our independent testing for the inventory cycle at the Packard Division.	2.3			A1
Pikos	Matthew C.	MCP	Staff	9/13/2006	Packard - Review of managements test relating to the inventory cycle at the Packard division	6.2			A1
Pritchard	Melinda J.	MJP	Senior	9/13/2006	Packard - discuss tooling testing with manager	0.2			A1
Pritchard	Melinda J.	MJP	Senior	9/13/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/13/2006	Packard - review of accruals	0.6			A1
Pritchard	Melinda J.	MJP	Senior	9/13/2006	Packard - review accounts receivable test of controls.	1.8			A1
Ranney	Amber C.	ACR	Senior	9/13/2006	Dayton Interim-reviewing TSRS CAAT AR files.	2.2			A1
Ranney	Amber C.	ACR	Senior	9/13/2006	Quarterly Review-discussing and executing Q1 archiving process with team.	3.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/13/2006	T&I - Reformatting T&I detailed Income statement and balance sheet for planning meeting	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	9/13/2006	T&I - Working on review of managements controls for fixed assets	4.0			A1
Rodriguez	Michael J.	MJR	Staff	9/13/2006	Packard - Completed preparation of inventory observation work-papers for 7/29/06 observation of Delphi Packard facility in Clinton, Mississippi.	2.0			A1
Sheckell	Steven F.	SFS	Partner	9/13/2006	Review staffing plans	1.1			A1
Sheckell	Steven F.	SFS	Partner	9/13/2006	Work on Audit Committee presentation materials	1.9			A1
Sheckell	Steven F.	SFS	Partner	9/13/2006	Status update meeting with T. Timko.	1.9			A1
Simpson	Jamie	JS	Senior Manager	9/13/2006	Discussion with S. Sheckell and K. Asher on Audit Committee book.	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/13/2006	Review of corporate timing/budget.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/13/2006	Conf. call with corporate team to discuss timing/staffing/budget.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/13/2006	Discussion with Corporate team on TDPE's.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/13/2006	Meeting with M. Loeb regarding initial legal letter.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/13/2006	Discussion with A. Krabill on international instructions	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/13/2006	Discussion with A. Ranney regarding Q1/Q2 archiving.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/13/2006	T&I - Preparation for T&I team directed planning event	1.6			A1
Stille	Mark Jacob	MJS	Staff	9/13/2006	Hyperion testing and documentation.	0.8			A1
Stille	Mark Jacob	MJS	Staff	9/13/2006	Update and discussion of GM observation related to walkthrough.	1.1			A1
Stille	Mark Jacob	MJS	Staff	9/13/2006	Review of corporate and archive AWS files for sign-offs, any updates, etc.,	3.4			A1
Tau	King-Sze	KST	Senior	9/13/2006	Discussion with B. Prueter and M. Hatzfeld in regards to physical inventory.	0.1			A1
Tau	King-Sze	KST	Senior	9/13/2006	Discussion with D. Huston in regards to inventory test of control.	0.2			A1
Tau	King-Sze	KST	Senior	9/13/2006	Discussion with D. Gustin on the June AR aging we need for AR confirmation procedure.	0.3			A1
Tau	King-Sze	KST	Senior	9/13/2006	Discussion with B. Prueter and B. Krauseneck on the status of the client assistant list.	0.6			A1
Tau	King-Sze	KST	Senior	9/13/2006	Independent TOC on inventory cycle.	1.4			A1
Tau	King-Sze	KST	Senior	9/13/2006	Reperforming management TOC on inventory cycle.	5.9			A1
Threet	Crystal M.	CMT	Staff	9/13/2006	DPSS - Performed review of management testing of controls.	8.6			A1
Threet	Crystal M.	CMT	Staff	9/13/2006	DPSS - Meet with R. Nedar to discuss independent sampling selections and questions concerning management testing.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Correspondence with S. Siwik regarding Revised Delphi Audit Committee presentation/org. chart.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Correspondence with J. Simpson regarding revisions to AC presentation.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Research and locate Release BB1248 for AC deck per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Revisions to AC presentation per J. Simpson.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Correspondence with M. Biggs, South Africa regarding reporting deadlines.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Correspondence with M. Hatzfeld regarding Delphi 2006 Timely/Statutory Audit Instructions.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Correspondence with J. Janakowski regarding CFO Report - Legal Review meeting.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Assist K. Asher with Delphi Mailbox Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Correspondence with M. Hatzfeld and M. Sakowski regarding Saginaw Guest Network Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Assist K. Gerber obtain security badge for T&I and Corporate.	0.3			A1
Arnold	Nathan R.	NRA	Staff	9/14/2006	E&S - Reviewing PwC's work for consigned goods inventory.	1.9			A1
Arnold	Nathan R.	NRA	Staff	9/14/2006	E&S - Preparing archive records for activity six in AWS.	3.1			A1
Asher	Kevin F.	KFA	Partner	9/14/2006	Review of the T&I division planning work and related audit scope	4.1			A1
Barber	Keith A.	KAB	Senior	9/14/2006	SAP/JE - Extraction of SAP data files for quarter review.	1.5			A1
Barber	Keith A.	KAB	Senior	9/14/2006	SAP/JE - Set up and schedule SAP jobs to create data files for quarter processing.	2.1			A1
Boehm	Michael J.	MJB	Manager	9/14/2006	DPSS Interim - Followed-up with J. Harbaugh regarding audit status.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/14/2006	DPSS Interim - Discussed DPSS XM Subsidy AR Testing methodology with A. Krabill	0.4			A1
Boehm	Michael J.	MJB	Manager	9/14/2006	DPSS Interim - Preparation of DPSS AWS file and hardcopy workpapers for archiving	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/14/2006	E&S Interim - Status update discussion with E. Marold regarding E&S TOC procedures.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/14/2006	E&S Interim - Preparation of E&S AWS file for archiving.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/14/2006	Entity Level - Meeting with J. Volek to discuss entity level control testing and management's intended strategy for testing.	1.1			A1
Boehm	Michael J.	MJB	Manager	9/14/2006	Entity Level - Review of entity level controls matrix with A. Krabill and firm guidance regarding testing.	1.2			A1
Boehm	Michael J.	MJB	Manager	9/14/2006	Internal Audit Coordination - Meeting with J. Volek, B. Murray, and R. Reminiek to discuss quarterly review and interim audit test of control procedure timing and timing of management testing, and related meeting preparation.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Saginaw - assisted S. Craig with audit procedure matrix for cash and AP	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Saginaw - discussed follow-up questions with K. Tau.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Travel time to Saginaw, MI.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Saginaw - Call with M. Hatzfeld to discuss upcoming procedures for interim	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Saginaw - created workpapers for management's TOC	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Saginaw - worked on the audit procedures matrix for cash and AP	1.7			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Saginaw - worked in the audit procedure matrix for AR and Allow for DA	1.9			A1
Chamarro	Destiny D.	DDC	Staff	9/14/2006	Saginaw - worked on the audit procedures matrix for inventory and inventory allowances	2.2			A1
Craig	Tashawna N.	TNC	Staff	9/14/2006	Saginaw - Performed independent test of controls for the fixed asset cycle	3.2			A1
Craig	Tashawna N.	TNC	Staff	9/14/2006	Saginaw - Created PBC list for Interim and Year-End testing	4.8			A1
Gerber	Katherine A.	KAG		9/14/2006	Obtain security badge for T&I and Corporate HQ's	0.4			A1
Gerber	Katherine A.	KAG	Senior	9/14/2006	T&I - Discussion of AR procedures at the division	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAG	Senior	9/14/2006	T&I - T&I Team Planning Event	3.9			A1
Gerber	Katherine A.	KAG	Senior	9/14/2006	T&I - Archive Q1/Q2 engagement/workpapers	1.1			A1
Harbaugh	James M.	JMH	Staff	9/14/2006	DPSS - Communicating with client regarding requested information.	1.2			A1
Harbaugh	James M.	JMH	Staff	9/14/2006	DPSS - Resolving staff questions.	1.2			A1
Harbaugh	James M.	JMH	Staff	9/14/2006	DPSS - Reviewing management testing of FSCP.	1.2			A1
Harbaugh	James M.	JMH	Staff	9/14/2006	DPSS - Documenting review of management testing of inventory cycle.	4.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/14/2006	Meeting with D. Fidler to discuss E&Y procedures performed to date at Dayton and ACS and co-develop expectations for remainder of audit.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/14/2006	E&C - development of agenda for next week's E&Y/E&C interim audit meeting.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	9/14/2006	Attend T&I team directed planning meeting	2.9			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: signed-off and associated memo to worksteps in AWS for calculation of prepaid expenses test of controls	0.1			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: created workpaper log for Q1 and Q2 for N. Miller.	0.2			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: discussion with D. Brewer to discuss bank statements received via e-mail to vouch prepaid deposits	0.2			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: received user access control policy from M. Whiteman and reviewed the policy for DGL user access testing	0.2			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: updated prepaid expenses lead schedule after completion of worksteps	0.2			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: discussion with N. Leach to discuss documentation received to vouch prepaid deposits	0.3			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: wrote memo documenting steps performed for test of controls for the calculation of prepaid expenses	0.6			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: created income statement fluctuation analysis spreadsheet to send to C. High.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: tied out supporting documentation for testing of account 2685 for prepaid expenses	1.1			A1
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: finished preliminary review of management's testing of revenue controls and completed listing of issues to discuss with PwC	2.4			A1
Horner	Kevin John	KJH	Staff	9/14/2006	T&I Interim: T&I team planning meeting	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/14/2006	Research on entity level controls work prior to meeting with J. Volek.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/14/2006	Meeting with J. Volek and M. Boehm to discuss the company's approach on entity level controls and our testing.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/14/2006	Further changes to the base division audit program from the latest TDPE meeting.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/14/2006	Workpaper archiving.	1.1			A1
Marold	Erick W.	EWM	Senior	9/14/2006	E&S - Compared 2005 pre-petition contract cancellation claims to 2006's balance and investigated fluctuations.	1.4			A1
Marold	Erick W.	EWM	Senior	9/14/2006	E&S - Met with R. Hofman to discuss contract cancellation claims.	2.1			A1
Marold	Erick W.	EWM	Senior	9/14/2006	E&S - Walked through one contract cancellation claim to support our understanding of the process.	2.8			A1
Miller	Nicholas S.	NSM	Manager	9/14/2006	Planning meeting with Corporate personnel (Roland R., B. Murray, and J. Volek) to discuss the timing of interim corporate procedures.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/14/2006	Discussions with M. Hatzfeld regarding the preparations made for Saginaw inventory observations.	0.2			A1
Miller	Nicholas S.	NSM	Manager	9/14/2006	T&I - Preparation and review of the supporting documents for the T&I team planning event.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/14/2006	T&I - Meeting time for the T&I team planning event.	4.0			A1
Pacella	Shannon M.	SMP	Manager	9/14/2006	Call with audit Sr. Manager to discuss ACS applications and upcoming TDPE.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Staff	9/14/2006	Packard - Performing our independent testing relating to the inventory cycle at the Packard Division.	0.9			A1
Pikos	Matthew C.	MCP	Staff	9/14/2006	Packard - travel time from Warren, OH.	3.0			A1
Pikos	Matthew C.	MCP	Staff	9/14/2006	Packard - Review of managements test related to the inventory cycle at the Packard Division.	7.1			A1
Ranney	Amber C.	ACR	Senior	9/14/2006	Dayton - Interim-preparing for and attending Dayton planning meeting with audit team.	1.0			A1
Ranney	Amber C.	ACR	Senior	9/14/2006	Planning Consolidated-updating cash program for changes	0.4			A1
Ranney	Amber C.	ACR	Senior	9/14/2006	Planning - Consolidated-meeting with audit team and corporate accounting managers to plan for interim timing	1.1			A1
Ranney	Amber C.	ACR	Senior	9/14/2006	Quarterly Review-preparing files for Archive.	3.7			A1
Rasmussen	Kyle M.	KMR	Intern	9/14/2006	T&I - Providing Q papers to N. Miller at HQ	0.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/14/2006	T&I - Preparing Interiors report for N. Miller	1.2			A1
Rasmussen	Kyle M.	KMR	Intern	9/14/2006	Preparation and attendance of Thermal planning session	4.5			A1
Sheckell	Steven F.	SFS	Partner	9/14/2006	Review planning for Dayton SSC	0.6			A1
Sheckell	Steven F.	SFS	Partner	9/14/2006	Attend T&I team directed planning meeting	2.6			A1
Simpson	Jamie	JS	Senior Manager	9/14/2006	Review of Audit Committee planning book.	2.1			A1
Simpson	Jamie	JS	Senior Manager	9/14/2006	Meeting with J. Schmidt and R. Reiminick to discuss natural gas contracts.	0.8			A1
Simpson	Jamie	JS	Senior Manager	9/14/2006	Review of pension audit program to send to S. Kihn.	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/14/2006	Time spent responding to international emails.	1.3			A1
Simpson	Jamie	JS	Senior Manager	9/14/2006	Discussion with team on Corporate combined risk assessments and audit program.	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/14/2006	T&I - Participation in T&I TDPE.	4.1			A1
Stille	Mark Jacob	MJS	Staff	9/14/2006	Hyperion testing and documentation.	1.9			A1
Stille	Mark Jacob	MJS	Staff	9/14/2006	DGL testing and documentation.	3.6			A1
Tau	King-Sze	KST	Senior	9/14/2006	Discussion with D. Hutson in regards to inventory test of control (both reperforming management testing or independent testing).	0.1			A1
Tau	King-Sze	KST	Senior	9/14/2006	Discussion with M. Hatzfeld on topics that will be discussed in the team planning event.	0.6			A1

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Tau	King-Sze	KST	Senior	9/14/2006	Reviewing reperformance of management TOC of FSCP process that S. Craig worked on - JE support testing.	0.9			A1
Tau	King-Sze	KST	Senior	9/14/2006	Drafting ASM addendum by reviewing ASM and Q1 and Q2 SRM.	2.4			A1
Tau	King-Sze	KST	Senior	9/14/2006	Reperforming management TOC on Inventory cycle.	4.9			A1
Threet	Crystal M.	CMT	Staff	9/14/2006	Performed review of management testing of controls for the Revenue Cycle for DPSS Division.	7.4			A1
Threet	Crystal M.	CMT	Staff	9/14/2006	DPSS - Performed independent testing of revenue cycle transactions.	1.0			A1
Threet	Crystal M.	CMT	Staff	9/14/2006	DPSS - Meet with R. Nedar to discuss sample selections for independent testing.	0.6			A1
Tosto	Cathy I.	CIT	Partner	9/14/2006	Review tax provision/404 budget	0.4			A1
Arnold	Nathan R.	NRA	Staff	9/15/2006	E&S - Organizing and moving workpapers to a different room.	0.7			A1
Arnold	Nathan R.	NRA	Staff	9/15/2006	E&S - Making adjustments to workpapers that are going to be archived for Delphi E&S division.	0.9			A1
Arnold	Nathan R.	NRA	Staff	9/15/2006	E&S - Performing testing to understand changes made to the master file for inventory (2.5.3.1)	2.4			A1
Arnold	Nathan R.	NRA	Staff	9/15/2006	E&S - Travel time from Kokomo, IN.	3.5			A1
Boehm	Michael J.	MJB	Manager	9/15/2006	DPSS Interim - Met with J. Steele and R. Nedadur to discuss interim testing, XM subsidy receivable, and PwC findings.	0.7			A1
Boehm	Michael J.	MJB	Manager	9/15/2006	DPSS Interim - Reviewed XM subsidy accounting documentation and testing strategy with C. Threet.	0.9			A1
Boehm	Michael J.	MJB	Manager	9/15/2006	DPSS Interim - Review of DPSS interim inventory workpapers and status update meetings with J. Harbaugh and C. Threet.	2.2			A1
Boehm	Michael J.	MJB	Manager	9/15/2006	DPSS Interim - Preparation of DPSS AWS file and hardcopy workpapers for archiving.	0.9			A1
Boehm	Michael J.	MJB	Manager	9/15/2006	DPSS Interim - Discussion with A. Krabill regarding DPSS AWS file and hardcopy workpapers for archiving.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/15/2006	E&S Interim - Preparation of E&S AWS file for archiving.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - Worked on PBC matrix for warranty reserve.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - Discussed with S. Roguszewski the requirements for a independent test for the revenue cycle	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - discussed some PBC matrix questions with K. Tau	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Travel time from Saginaw, MI.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - worked on PBC matrix for commitments	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - worked on PBC matrix for investments	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - worked on PBC listing for accrued and other liabilities	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - worked on PBC matrix for liabilities subject to compromise	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - merged PBC matrix together	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - worked on independent testing for revenue cycle	1.2			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Saginaw - worked on updating planning file for aws	1.4			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Worked on PBC matrix for warranty reserve	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Discussion with S. Rogoszewski regarding the requirements for a independent test for the revenue cycle	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Discussed PBC matrix questions with K. Tau.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Travel time to Saginaw.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Worked on PBC Matrix for Intercompany	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Worked on PBC Matrix for Investments	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Worked on PBC matrix for commitments	0.5			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Worked on PBC Matrix for Liabilities subject to compromise	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Worked on PBC listing for accrued and other liabilities	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Worked on independent testing for revenue cycle	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/15/2006	Merged PBC matrixes together	0.9			A1

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Chamorro	Destiny D.	DDC	Staff	9/15/2006	Worked on updating planning files for AWS.	1.4			A1
Craig	Tashawna N.	TNC	Staff	9/15/2006	Saginaw - Created PBC list for Interim and Year-End testing	2.2			A1
Craig	Tashawna N.	TNC	Staff	9/15/2006	Saginaw - Created 2006 Q1 and Q2 Workpaper Log for Archives	2.6			A1
Craig	Tashawna N.	TNC	Staff	9/15/2006	Saginaw - Independent control testing for fixed asset cycle	3.2			A1
Harbaugh	James M.	JMH	Staff	9/15/2006	DPSS - Resolving staff questions	1.2			A1
Harbaugh	James M.	JMH	Staff	9/15/2006	DPSS - Reviewing management testing of internal controls.	3.6			A1
Harbaugh	James M.	JMH	Staff	9/15/2006	DPSS - Documenting testing of inventory controls	3.7			A1
Horner	Kevin John	KJH	Staff	9/15/2006	Packard Interim: talked with N. Miller regarding open items and planning for next week	0.4			A1
Horner	Kevin John	KJH	Staff	9/15/2006	Packard Interim: made travel arrangements for week of 9/18/06 to work on Delphi Packard	0.6			A1
Horner	Kevin John	KJH	Staff	9/15/2006	Packard Interim: began review of open items for employee cost cycle and began controls testing for open controls	0.9			A1
Horner	Kevin John	KJH	Staff	9/15/2006	Packard Interim: went to N. River Road Complex to pick up supporting documentation requested from G. Naylor.	1.2			A1
Horner	Kevin John	KJH	Staff	9/15/2006	Packard Interim: travel time from Warren, OH.	3.4			A1
Kearns	Matthew R.	MRK	Senior	9/15/2006	E&C - Reviewing and responding to internal emails regarding E&C preliminary interim meeting	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/15/2006	Correspondence with E&Y Germany regarding TSRS scope.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/15/2006	Workpaper archiving.	1.5			A1
Marold	Erick W.	EWM	Senior	9/15/2006	E&S - Cleared A/R review notes from Mike Boehm.	1.9			A1
Marold	Erick W.	EWM	Senior	9/15/2006	E&S - Detail reviewed the Kokomo, IN physical inventory observation. Additional procedures to be performed noted.	2.1			A1
Marold	Erick W.	EWM	Senior	9/15/2006	E&S - Travel time from Kokomo, IN.	4.1			A1
Miller	Nicholas S.	NSM	Manager	9/15/2006	Work on corporate audit program.	1.6			A1

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Miller	Nicholas S.	NSM	Manager	9/15/2006	Packard - Discussions with M. Hatzfeld about the Packard billing reserve process.	0.6			A1
Miller	Nicholas S.	NSM	Manager	9/15/2006	Final preparation of Packard files for archiving.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/15/2006	T&I - Preparation of T&I quarterly file for archiving.	1.1			A1
Pacella	Shannon M.	SMP	Manager	9/15/2006	Conference Call with IT SOX PMO and GM to discuss upcoming testing procedures.	0.7			A1
Peterson	Christopher A.	CAP	Manager	9/15/2006	Discuss SAP review findings with D. Huffman to ensure consistency with Independent testing.	0.4			A1
Ranney	Amber C.	ACR	Senior	9/15/2006	Corporate - Interim-discussing with team an AR analysis schedule for the company in total.	0.6			A1
Ranney	Amber C.	ACR	Senior	9/15/2006	Corporate - Interim-creating an AR analysis schedule for the company in total.	3.2			A1
Ranney	Amber C.	ACR	Senior	9/15/2006	Planning - Consolidated-discussing our Pension/OPEB audit program with team.	0.2			A1
Ranney	Amber C.	ACR	Senior	9/15/2006	Planning - Consolidated-updating international cash program for revisions.	0.4			A1
Ranney	Amber C.	ACR	Senior	9/15/2006	Quarterly Review-archiving Q1 & Q2 workpapers and files	3.1			A1
Rasmussen	Kyle M.	KMR	Intern	9/15/2006	T&I - Review of Fixed assets cycle	3.5			A1
Rasmussen	Kyle M.	KMR	Intern	9/15/2006	T&I - Review of managements control testing for fixed assets	3.6			A1
Sheckell	Steven F.	SFS	Partner	9/15/2006	Review Audi Committee slides	1.9			A1
Simpson	Jamie	JS	Senior Manager	9/15/2006	Discussion with A. Ranney regarding summary of AR reserves and pension program.	0.5			A1
Stille	Mark Jacob	MJS	Staff	9/15/2006	Work on GM client assistance listing for testing to include additional applications.	1.1			A1
Stille	Mark Jacob	MJS	Staff	9/15/2006	Hyperion testing and documentation.	1.7			A1
Stille	Mark Jacob	MJS	Staff	9/15/2006	DGL testing and documentation.	3.3			A1
Tau	King-Sze	KST	Senior	9/15/2006	Discussion with M. Hatzfeld regarding staffing schedule team planning event.	0.1			A1
Tau	King-Sze	KST	Senior	9/15/2006	Answering questions that D. Chamarro and S. Craig had regarding interim PBC and year end PBC list.	0.6			A1
Tau	King-Sze	KST	Senior	9/15/2006	Reperforming management TOC on Inventory cycle.	2.1			A1
Tau	King-Sze	KST	Senior	9/15/2006	Drafting ASM.	3.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Threet	Crystal M.	CMT	Staff	9/15/2006	DPSS - Meet with V. Palmer for Customer Master list questions and independent testing selection.	2.2			A1
Threet	Crystal M.	CMT	Staff	9/15/2006	DPSS - Performed Review of Management testing for th Expenditure Cycle for DPSS Division.	4.6			A1
Threet	Crystal M.	CMT	Staff	9/15/2006	DPSS - Meet with Barb B. for independent sample selection for changes to the price master file.	0.4			A1
Threet	Crystal M.	CMT	Staff	9/15/2006	DPSS - Performed independent testing of Revenue Cycle controls.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/17/2006	Work on format of tax slides per A. Krabill for presentation template format.	0.6			A1
Arnold	Nathan R.	NRA	Staff	9/17/2006	E&S - Travel time to Kokomo, IN.	3.5			A1
Buzzacco	Amanda L.	ALB	Staff	9/17/2006	Travel time to Dayton, OH for Delphi Dayton audit	2.1			A1
Henning	Jeffrey M.	JMH	Partner	9/17/2006	Review E&C and AHG audit strategy	0.6			A1
Marold	Erick W.	EWM	Senior	9/17/2006	E&S - Travel time to Kokomo, IN.	4.1			A1
Pacella	Shannon M.	SMP	Manager	9/17/2006	Review IAS mapping of key controls to HP Toronto SAS 70 to prepare for Monday meeting.	0.9			A1
Ranney	Amber C.	ACR	Senior	9/17/2006	Travel time to Dayton AR Service Center for interim audit.	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with B. Hamblin and V. Singleton regarding Delphi Activity Codes - A -2006 Advisory.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Preparation of email to team regarding Delphi Activity Codes - A -2006 Advisory Code.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with J. Simpson regarding recon to ARMs schedule.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with Spain on Question regarding Open client and engagement process.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Log in international appendices received.	0.3			A1

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Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with G. Curry regarding Delphi Printer.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with M. Sakowski regarding updated MAC address for E.R. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Coordination of badge for K. Barwin.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with A. Krabill, Facilities and M. Sakowski regarding Phone Repair for A. Krabill.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with J. Simpson regarding TDPE - Corporate - CONF ROOM.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with M. Hatzfeld regarding Packard & E&C TDPE proposed timings.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with Y. Bain regarding Troy Board Room Request.	0.2			A1
Arnold	Nathan R.	NRA	Staff	9/18/2006	E&S - Review testing of manual reconciliation of open PO's.	0.7			A1
Arnold	Nathan R.	NRA	Staff	9/18/2006	E&S -Testing classification of goods as inventory or expense (control 2.1.1.4).	0.9			A1
Arnold	Nathan R.	NRA	Staff	9/18/2006	E&S -Review testing of manual two way match over shipments	1.2			A1
Arnold	Nathan R.	NRA	Staff	9/18/2006	E&S -Review testing of systematic two way match of shipments	1.2			A1
Arnold	Nathan R.	NRA	Staff	9/18/2006	E&S -Review testing of systematic 2 way match over receipts.	1.3			A1
Arnold	Nathan R.	NRA	Staff	9/18/2006	E&S -Time spent attempting to reconcile test counts for Los Indios inventory to the tag listing.	2.7			A1
Barwin	Kristen N.	KNB	Staff	9/18/2006	Orientation to Delphi E & C	1.6			A1
Barwin	Kristen N.	KNB	Staff	9/18/2006	E&C - Overview of SAS 65 testing at Delphi	2.4			A1
Barwin	Kristen N.	KNB	Staff	9/18/2006	E&C - Review PwC testing of Fixed Asset Controls	2.4			A1
Barwin	Kristen N.	KNB	Staff	9/18/2006	E&C - Testing of Management controls on Fixed Assets	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/18/2006	Corporate Interim - Preparation of AR Reserve analysis for Corporate.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	Corporate Interim - Review of substantive audit worksteps for Corporate processes.	3.4			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	DPSS Interim - Follow-up call with J. Harbaugh regarding divisional audit status	0.3			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	DPSS Interim - Call with R. Nedadur and C. Talbert to coordinate observation of Cuneo warehouse cycle counts.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	DPSS Interim - Preparation of correspondence to C. Kennedy regarding Delphi Medical Systems Colorado inventory observation.	0.7			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	DPSS Interim - Discussion with A. Krabill and S. Sheckell regarding Delphi Medical Systems Colorado inventory observation.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	E&S Interim - Call with E. Marold regarding Los Indio inventory observation.	0.5			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	E&S Interim - Meetings with A. Krabill and E. Marold to discuss E&S staffing & interim procedures to date.	1.4			A1
Boehm	Michael J.	MJB	Manager	9/18/2006	Discussed divisional control testing documentation approach with M. Kearns and M. Rothmund	0.2			A1
Buzzacco	Amanda L.	ALB	Staff	9/18/2006	Dayton - T&I discussion with R. Hamilton regarding A/R samples	0.5			A1
Buzzacco	Amanda L.	ALB	Staff	9/18/2006	Dayton - introductions to Delphi personnel	0.7			A1
Buzzacco	Amanda L.	ALB	Staff	9/18/2006	Dayton - E&C review A/R confirmation samples	1.5			A1
Buzzacco	Amanda L.	ALB	Staff	9/18/2006	Dayton - T&I review A/R confirmation documents	1.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/18/2006	Dayton - E&C-discussion with C. Davies about samples	1.7			A1
Buzzacco	Amanda L.	ALB	Staff	9/18/2006	Dayton - Customer master file testing-discussion with B. Gessaman	2.1			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Saginaw - Created AWS sinc file	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Saginaw - Meet with T. Collier to discuss test of control work	0.5			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Saginaw - Documented reperformance of management's TOC work.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Saginaw - modified AWS work paper references for TOC work and walkthroughs	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Saginaw - Meet with D. Gustin to discuss some items on the client assistance list for TOC:Revenue	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Saginaw - Followed-up with questions on the reperformance of management's TOC	1.4			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Saginaw - Created workpaper copies of the revenue cycl TOC.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Discussion with K. Tau on questions regarding PBC matrix	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Updated the worldwide balance sheet	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Discussed with M. Hatzfeld regarding the planning/schedule of the audit	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/18/2006	Updated the PBC matrix.	1.3			A1
Craig	Tashawna N.	TNC	Staff	9/18/2006	Saginaw - Modified June 2006 Worldwide Income Statement	1.0			A1
Craig	Tashawna N.	TNC	Staff	9/18/2006	Saginaw - Performed independent test of controls for fixed asset cycle	8.5			A1
Ford	David Hampton	DHF	Staff	9/18/2006	Dayton - AR reconciliation control testing.	2.3			A1
Ford	David Hampton	DHF	Staff	9/18/2006	Dayton - Audited AR reconciliations.	2.7			A1
Ford	David Hampton	DHF	Staff	9/18/2006	Travel time to Dayton, OH.	3.1			A1
Gerber	Katherine A.	KAG	Senior	9/18/2006	T&I - RM price test (select additional sample for testing)	0.2			A1
Gerber	Katherine A.	KAG	Senior	9/18/2006	T&I - meet with C. Tompkins to go over inventory questions	0.3			A1
Gerber	Katherine A.	KAG	Senior	9/18/2006	T&I - Go over Fixed asset questions with K. Rasmussen.	2.5			A1
Gerber	Katherine A.	KAG	Senior	9/18/2006	T&I - Work on tooling 404/interim testing	3.3			A1
Harbaugh	James M.	JMH	Staff	9/18/2006	DPSS - Coordination of divisional work with manager	1.3			A1
Harbaugh	James M.	JMH	Staff	9/18/2006	DPSS - Performing tests of controls over inventory cycle.	1.4			A1
Harbaugh	James M.	JMH	Staff	9/18/2006	DPSS - Requesting and receiving necessary DPSS documentation to complete testing procedures.	1.4			A1
Harbaugh	James M.	JMH	Staff	9/18/2006	DPSS - Reviewing AR testing performed by staff	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Harbaugh	James M.	JMH	Staff	9/18/2006	DPSS - Performing tests of controls over FSCP.	4.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/18/2006	Locate non-U.S. tax pack contact list and send to C. Tosto and A. Krabill.	0.4			A1
Horner	Kevin John	KJH	Staff	9/18/2006	Packard Interim: spoke with S. Bratberg regarding supporting documentation for price master file testing	0.2			A1
Horner	Kevin John	KJH	Staff	9/18/2006	Packard Interim: answered questions regarding prepaid expenses from M. Pritchard.	0.4			A1
Horner	Kevin John	KJH	Staff	9/18/2006	Packard Interim: discussed explanation received regarding A/R credit balances with M. Pritchard.	0.4			A1
Horner	Kevin John	KJH	Staff	9/18/2006	Packard Interim: received A/R reconciliations from D. Vogel via fax and printed off	0.8			A1
Horner	Kevin John	KJH	Staff	9/18/2006	Packard Interim: updated documentation for testing of credit notes in the revenue cycle test of controls.	1.1			A1
Horner	Kevin John	KJH	Staff	9/18/2006	Packard Interim: continued working on open items relating to the employee cost cycle controls testing	1.9			A1
Horner	Kevin John	KJH	Staff	9/18/2006	Packard Interim: travel time to Warren, OH.	3.7			A1
Kearns	Matthew R.	MRK	Senior	9/18/2006	E&C -internal discussion regarding E&Y testing strategy on controls and deficiencies	0.7			A1
Kearns	Matthew R.	MRK	Senior	9/18/2006	E&C - Reviewing and updating E&C schedule	0.8			A1
Kearns	Matthew R.	MRK	Senior	9/18/2006	E&C - Reviewing PwC binders related to manamgents testing of internal controls at E&C for SAS 65 procedures	1.2			A1
Kearns	Matthew R.	MRK	Senior	9/18/2006	E&C - Assisting new E&Y staff member on E&C with basic admin items (wkp, overview of E&C)	1.3			A1
Kearns	Matthew R.	MRK	Senior	9/18/2006	E&C - Drafting interim responsibilities chart for E&C	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Call with E. Marold and M. Boehm to discuss current interim issues at E&S.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Response to AWS file questions from E&Y France.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Staffing discussions for E&S and DPSS interim work.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Preparation for tax meeting with the controllers staff and tax department.	1.1			A1
Marold	Erick W.	EWM	Senior	9/18/2006	E&S - Prepared a confirmation template for non-productive inventory and analyzed 6/30/06 balances	1.1			A1
Marold	Erick W.	EWM	Senior	9/18/2006	E&S - Cleared A/R review notes from M. Boehm.	2.9			A1
Martell	Michael A.	MAM	Executive Director	9/18/2006	Delphi workpaper review - walkthrough workpapers - Hyperion	1.6			A1
Martell	Michael A.	MAM	Executive Director	9/18/2006	Delphi IT workpaper review - walkthrough workpapers - SAP	2.1			A1
Martell	Michael A.	MAM	Executive Director	9/18/2006	Delphi workpaper review - walkthrough workpapers - Packard	3.2			A1
Miller	Nicholas S.	NSM	Manager	9/18/2006	Work on Corporate budget.	0.2			A1
Miller	Nicholas S.	NSM	Manager	9/18/2006	Completion of agenda for Corporate TDPE.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/18/2006	Completion of form U126 "Use of the Work of Others."	2.3			A1
Miller	Nicholas S.	NSM	Manager	9/18/2006	Review of the work programs currently in AWS, and comparing to the PSP's. Assigning of areas to complete between N. Miller and M. Boehm.	3.1			A1
Miller	Nicholas S.	NSM	Manager	9/18/2006	Completion of package to present at the Packard TDPE.	2.1			A1
Pacella	Shannon M.	SMP	Manager	9/18/2006	Meeting with team to discuss questions on testing procedures for DGL and Hyperion.	0.5			A1
Pacella	Shannon M.	SMP	Manager	9/18/2006	Meeting with Internal Audit, B. Garvey and M. Bentley to discuss HP SAS 70 Coverage.	1.1			A1
Pacella	Shannon M.	SMP	Manager	9/18/2006	Status meeting with Sr. Manager and Executive Director to discuss: testing status, international coordination, application controls testing	2.1			A1
Pritchard	Melinda J.	MJP	Senior	9/18/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/18/2006	Packard - sales/ar review of toc	0.5			A1
Pritchard	Melinda J.	MJP	Senior	9/18/2006	Packard - accruals testing	0.9			A1
Pritchard	Melinda J.	MJP	Senior	9/18/2006	Packard - review of prepaids interim and toc	1.2			A1
Pritchard	Melinda J.	MJP	Senior	9/18/2006	Packard - FSCP toc review	1.6			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-going over AR Reconciliation process with staff.	0.4			A1

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Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-reviewing the 7/31/06 trial balances for the DSC divisions.	0.4			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-going over customer masterfile testing process with staff.	0.6			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-walking the staff through our procedures to test AR Confirmations.	0.7			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-making introductions with the client in preparation of the Interim audit	0.9			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-reviewing the trial balances for each division.	1.1			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-reviewing Management's (PWC) test of control documentation.	1.5			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Dayton Interim-updating the test of control & substantiv audit program in AWS.	2.1			A1
Ranney	Amber C.	ACR	Senior	9/18/2006	Planning - Consolidated-detail reviewing the ASM Supplement - risks that must be addressed.	1.1			A1
Rasmussen	Kyle M.	KMR	Intern	9/18/2006	T&I - Performing Interim procedures and tests of controls for Fixed Assets	8.7			A1
Rothmund	Mario Valentin	MVR	Staff	9/18/2006	AHG - Finished reviewing procedures relating to the SAS 65 procedures for the Employee Cost cycle	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	9/18/2006	AHG - Review of the Anderson plant Inventory Cycle SAS 65 procedures	5.5			A1
Rothmund	Mario Valentin	MVR	Staff	9/18/2006	E&C - Met with A. Renaud to update the open item request list	1.8			A1
Sheckell	Steven F.	SFS	Partner	9/18/2006	Status update discussion with J. Simpson and A. Krabill	1.1			A1
Sheckell	Steven F.	SFS	Partner	9/18/2006	Review corporate audit plan	1.4			A1
Simpson	Jamie	JS	Senior Manager	9/18/2006	Discussion with H. Aquino regarding budget to actual analysis.	0.3			A1
Simpson	Jamie	JS	Senior Manager	9/18/2006	Preparation of template for estimate to complete vs. ARMS hours.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/18/2006	Discussions with Luxembourg team on several follow up matters regarding the instructions.	0.9			A1
Stille	Mark Jacob	MJS	Staff	9/18/2006	Moving DGL electronic evidence into AWS and sign-off.	0.9			A1
Stille	Mark Jacob	MJS	Staff	9/18/2006	DGL Administrator/Super User testing and documentation.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	9/18/2006	Windows testing and review of documentation received.	2.4			A1
Stille	Mark Jacob	MJS	Staff	9/18/2006	Hyperion testing wrap-up and documentation.	3.5			A1
Tanner	Andrew J.	AJT	Senior Manager	9/18/2006	Meeting with M. Martell and S. Pacella to discuss all open IT audit items (e.g. application controls, SOD, CAATS) and next steps	2.6			A1
Tau	King-Sze	KST	Senior	9/18/2006	Saginaw - Discussion with S. Craig and D. Chamarro regarding what needed to be done on the consolidated B/S and I/S for the team planning event.	0.4			A1
Tau	King-Sze	KST	Senior	9/18/2006	Saginaw - Working on PM/TE calculation based on 3 different approach.	0.6			A1
Tau	King-Sze	KST	Senior	9/18/2006	Saginaw - Working on allocation of TE based on 3 different approach.	0.6			A1
Tau	King-Sze	KST	Senior	9/18/2006	Saginaw - Reperformed management testing of controls for Inventory cycle.	0.9			A1
Tau	King-Sze	KST	Senior	9/18/2006	Saginaw - Preparation of documents needed for the team planning event.	2.6			A1
Tau	King-Sze	KST	Senior	9/18/2006	Saginaw - Discussion with M. Hatzfeld regarding the preparation work and agenda (such as PM/TE, audit coverage, physical inventory observation, audit approach) that needs to be done for the team planning event on 9/21	3.9			A1
Threet	Crystal M.	CMT	Staff	9/18/2006	DPSS - Performed review of management testing of controls on the expenditure cycle.	7.4			A1
Threet	Crystal M.	CMT	Staff	9/18/2006	DPSS - cleared review notes for revenue cycle.	1.6			A1
Threet	Crystal M.	CMT	Staff	9/18/2006	DPSS - reviewed XM sub memo for procedures.	0.5			A1
Threet	Crystal M.	CMT	Staff	9/18/2006	DPSS - Met with B. Jabara to discuss price testing.	0.5			A1
Threet	Crystal M.	CMT	Staff	9/18/2006	DPSS - Met with V. Palmer for customer master list independent sample.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Correspondence with T. Bishop regarding Mailing Schedule for Sept AC Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Work on Delphi AC Book revisions.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Correspondence with J. Simpson and D. Chamarro regarding Destiny - Scheduling.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Check attachment B-10 of Statutory instructions per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Preparation of email regarding Delphi 2006 Statutory Audit Instructions - Confirmation of Independence per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Correspondence with E. Slazinski regarding Audit Committee Meeting - September 26, 2006.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Correspondence with J. Hasse, S. Sheckell and K. Asher regarding E&Y Status Update Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Correspondence with J. Simpson regarding FROR's.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Update FROR's in GIS.	0.8			A1
Arnold	Nathan R.	NRA	Staff	9/19/2006	E&S -Understanding the process to update the master fil (control 2.5.3.1-2)	2.2			A1
Arnold	Nathan R.	NRA	Staff	9/19/2006	E&S -Obtaining and testing cutoff information relating to the Kokomo API.	2.4			A1
Arnold	Nathan R.	NRA	Staff	9/19/2006	E&S -Test of controls relating to consigned goods and pay on consumption inventory (2.5.1.1)	3.4			A1
Asher	Kevin F.	KFA	Partner	9/19/2006	Review of initial legal letter	1.0			A1
Barwin	Kristen N.	KNB	Staff	9/19/2006	E&C - Reperform Expenditures Test of Controls	2.4			A1
Barwin	Kristen N.	KNB	Staff	9/19/2006	E&C - Review PWC test of expenditures	3.6			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	DPSS Interim - Discussed XM subsidy receivable with C. Threet.	0.1			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	DPSS Interim - Documentation of Tax and Treasury process applicability at DPSS location.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	DPSS Interim - Discussion of documentation for physical inventory observation with J. Harbaugh.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/19/2006	DPSS Interim - Detail review of FSCP test of control workpapers.	2.1			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	DPSS Interim - Review of inventory TOC workpapers.	2.2			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	DPSS Interim - General review of sales/AR process TOC workpapers.	2.8			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	E&S Interim - Conversation with E. Marold regarding AP/AR processes and Los Indios inventory.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	E&S Interim - Call with A. Krabill to discuss Los Indios inventory observation.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/19/2006	E&S Interim - Update call with A. Krabill and J. Henning to discuss staffing and Los Indios inventory	0.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/19/2006	Dayton - Packard-discussion with J. Bell regarding statu of requests	0.3			A1
Buzzacco	Amanda L.	ALB	Staff	9/19/2006	Dayton - Customer masterfile testing-review of internal audit tests	0.4			A1
Buzzacco	Amanda L.	ALB	Staff	9/19/2006	Dayton - E&C documentation of A/R samples	3.5			A1
Buzzacco	Amanda L.	ALB	Staff	9/19/2006	Dayton - preparation of A/R confirmations for all divisions	4.2			A1
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Meet with R. Marcola in regards to a warrant accrual for TOC.	0.2			A1
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Attained supporting documentation from the client for TOC work relating to Expenditures	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Meet with L. Irrer to answer follow up questions regarding PBC list	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Meet with S. Wisnewski to discuss some purchasing documentation needed for TOC work	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Meet with T. Pope to discuss and accrual generated for January relating to TOC work	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Meet with D. Huston and B. Kilgore to discuss a testing item for expenditure test cycle	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Assisted S. Craig with the TOC for Payroll	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamorro	Destiny D.	DDC	Staff	9/19/2006	Saginaw - Performed TOC work for the Inventory cycle.	4.4			A1
Craig	Tashawna N.	TNC	Staff	9/19/2006	Saginaw - Agreed A8-Preliminary Scoping Schedule to June 2006 Worldwide Income Statement	1.0			A1
Craig	Tashawna N.	TNC	Staff	9/19/2006	Saginaw - Reperformed mgt's tests of controls for employee cost cycle	4.2			A1
Craig	Tashawna N.	TNC	Staff	9/19/2006	Saginaw - Reviewed PwC's test of controls for the employee cost cycle	3.8			A1
Ford	David Hampton	DHF	Staff	9/19/2006	Dayton - Reviewed management testing of AR reconciliations.	2.3			A1
Ford	David Hampton	DHF	Staff	9/19/2006	Dayton - Audited AR reconciliations.	2.6			A1
Ford	David Hampton	DHF	Staff	9/19/2006	Dayton - Audited Cash Reconciliations.	3.4			A1
Gerber	Katherine A.	KAG	Senior	9/19/2006	T&I - Consigned Inventory - 404/interim testing	1.4			A1
Gerber	Katherine A.	KAG	Senior	9/19/2006	T&I - Inventory testing (including selecting additional sample for RM price test)	1.6			A1
Gerber	Katherine A.	KAG	Senior	9/19/2006	T&I - tooling interim/404 testing	4.0			A1
Harbaugh	James M.	JMH	Staff	9/19/2006	DPSS - Answering staff questions	1.1			A1
Harbaugh	James M.	JMH	Staff	9/19/2006	DPSS - Communicating with client about open items	1.4			A1
Harbaugh	James M.	JMH	Staff	9/19/2006	DPSS - Testing Financial Statement Close controls	1.7			A1
Harbaugh	James M.	JMH	Staff	9/19/2006	DPSS - Testing Inventory controls	4.9			A1
Horner	Kevin John	KJH	Staff	9/19/2006	Packard Interim: discussion with C. High, regarding procedures to obtain fluctuation explanations	0.2			A1
Horner	Kevin John	KJH	Staff	9/19/2006	Packard Interim: spoke with N. Miller regarding income statement fluctuations for Packard	0.3			A1
Horner	Kevin John	KJH	Staff	9/19/2006	Packard interim: received FedEx package from T. Wilkes with his open items documentation	0.3			A1
Horner	Kevin John	KJH	Staff	9/19/2006	Packard Interim: call with D. Vogel, A/R Clerk, to walkthrough A/R reconciliations received for July	0.7			A1
Horner	Kevin John	KJH	Staff	9/19/2006	Packard Interim: made copies of audited financial statements for joint ventures for M. Pritchard.	0.9			A1

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Horner	Kevin John	KJH	Staff	9/19/2006	Packard Interim: reviewed management's testing for employee cost cycle to obtain plan of action for controls testing	1.2			A1
Horner	Kevin John	KJH	Staff	9/19/2006	Packard Interim: updated A/R lead sheet and supporting documentation for A/R Interim testing	3.4			A1
Kearns	Matthew R.	MRK	Senior	9/19/2006	Time incurred meeting with PwC to discuss their internal control (SOX) testing	0.9			A1
Kearns	Matthew R.	MRK	Senior	9/19/2006	Time incurred performing SAS 65 testing on Financial reporting	1.6			A1
Kearns	Matthew R.	MRK	Senior	9/19/2006	Time incurred reviewing PwC's SOX testing binders	4.7			A1
Krabill	Aaron J.	AJK	Senior Manager	9/19/2006	Meeting with S. Sheckell to discuss/review various current Delphi issues including procedures to be performed over cash worldwide and matters related to the initial legal letter.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/19/2006	Meeting with E&Y tax team to discuss Q1/Q2 workpaper archiving to ensure all of the necessary workpapers are included in the archive.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/19/2006	Meeting with E&Y tax team to prepare for the de-brief meeting with J. Williams on 9/21.	1.8			A1
Marold	Erick W.	EWM	Senior	9/19/2006	E&S - Performed a general review of the Los Indios physical inventory observation.	1.7			A1
Marold	Erick W.	EWM	Senior	9/19/2006	E&S - Discussed the I/C inventory reserve and obtained confirmations from certain I/C locations.	2.7			A1
Marold	Erick W.	EWM	Senior	9/19/2006	E&S - Detail reviewed the Kokomo physical inventory observation.	2.8			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Reviewing the LSC work program.	0.1			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Review of the Chapter 11 work program.	0.2			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Reviewing/updating the definite lived intangible assets work program.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Completion of the healthcare accrual accounting work program.	0.7			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Completion of the healthcare accrual work program.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/19/2006	Time spent writing Union Accruals work program.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Time spent writing warranty work program.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Time spent completing the Worker's Comp worksteps.	1.3			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Time spent reviewing the Pension and OPEB work program.	1.9			A1
Miller	Nicholas S.	NSM	Manager	9/19/2006	Time spent writing derivatives work program.	2.1			A1
Pacella	Shannon M.	SMP	Manager	9/19/2006	Discussion with Partner and Sr. Manager re: programmer access to production issue at GM.	0.2			A1
Peterson	Christopher A.	CAP	Manager	9/19/2006	Partial review of Hyperion independent testing with M. Stille.	0.6			A1
Peterson	Christopher A.	CAP	Manager	9/19/2006	Prepare summary document of review notes.	2.2			A1
Peterson	Christopher A.	CAP	Manager	9/19/2006	Update information used for review note document, including SAP comments.	3.4			A1
Pritchard	Melinda J.	MJP	Senior	9/19/2006	Packard - discuss support and amort of tooling with Janice	0.2			A1
Pritchard	Melinda J.	MJP	Senior	9/19/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/19/2006	Packard - trip to other Delphi location to obtain support from A. Cline	0.7			A1
Pritchard	Melinda J.	MJP	Senior	9/19/2006	Packard - accruals testing	1.3			A1
Pritchard	Melinda J.	MJP	Senior	9/19/2006	Packard - fixed assets review of mgts documentation.	2.4			A1
Ranney	Amber C.	ACR	Senior	9/19/2006	Dayton Interim-discussing control testing questions with Audit Team.	0.3			A1
Ranney	Amber C.	ACR	Senior	9/19/2006	Dayton Interim-going over cash application and reconciliation testing with staff.	0.6			A1
Ranney	Amber C.	ACR	Senior	9/19/2006	Dayton Interim-helping staff to create AR Confirmation Letters	0.6			A1
Ranney	Amber C.	ACR	Senior	9/19/2006	Dayton Interim-going over questions related to AR Confirmation procedures with Staff.	1.1			A1
Ranney	Amber C.	ACR	Senior	9/19/2006	Dayton Interim-detail reviewing AR Account Reconciliations.	2.8			A1
Ranney	Amber C.	ACR	Senior	9/19/2006	Planning - Consolidated-detail reviewing and revising the Significant Risks Template.	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	9/19/2006	T&I - Performing Interim procedures and tests of controls for Fixed Assets	8.5			A1
Reddy	Smitha Pingli	SPR	Manager	9/19/2006	Discussing SALT provision w/ C. Tosto.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Reddy	Smitha Pingli	SPR	Manager	9/19/2006	Reviewing provision schedules.	0.2			A1
Rothmund	Mario Valentin	MVR	Staff	9/19/2006	Worked on the AHG HQ SAS 65- Inventory Cycle	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/19/2006	SAS 65 review of the Sandusky plant	3.2			A1
Rothmund	Mario Valentin	MVR	Staff	9/19/2006	E&C - Met with M. Adams to discuss items on the open item List.	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/19/2006	E&C - Met with G. Hallek to discuss the PBC list, relating to Fixed Assets	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/19/2006	E&C - Met with K. Tremain regarding the PBC List for Investments and Asset Impairments	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/19/2006	E&C - Met with K. Wolfe to obtain data for the master file price changes.	1.4			A1
Sheckell	Steven F.	SFS	Partner	9/19/2006	Discussion with J. Williams re: Audit Committee slides	0.6			A1
Sheckell	Steven F.	SFS	Partner	9/19/2006	Research legal letter and other initial audit procedures topics	1.4			A1
Sheckell	Steven F.	SFS	Partner	9/19/2006	Audit discussion regarding various audit planning matters	2.4			A1
Stille	Mark Jacob	MJS	Staff	9/19/2006	Discussion of Hyperion items and questions with C. Peterson.	0.8			A1
Stille	Mark Jacob	MJS	Staff	9/19/2006	Moving of Steering electronic evidence into aws and sig off.	0.9			A1
Stille	Mark Jacob	MJS	Staff	9/19/2006	Completion of Hyperion testing, sign-off of evidence in AWS.	1.9			A1
Stille	Mark Jacob	MJS	Staff	9/19/2006	Windows testing and documentation.	4.4			A1
Tau	King-Sze	KST	Senior	9/19/2006	Saginaw - Discussion with E. Marold regarding significant accounts that are applicable to Steering Division.	1.1			A1
Tau	King-Sze	KST	Senior	9/19/2006	Saginaw - Discussion with M. Hatzfeld and G. Imberger regarding audit approach, documents needed for team planning event, and topics that needed to be discussed for the TDPE.	1.9			A1
Threet	Crystal M.	CMT	Staff	9/19/2006	DPSS - Independent testing for revenue cycle.	7.2			A1
Threet	Crystal M.	CMT	Staff	9/19/2006	DPSS - Meet with R. Nedudar to discuss testing for XM Subsidy.	0.7			A1
Threet	Crystal M.	CMT	Staff	9/19/2006	DPSS - Reviewed employee cost cycle management.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Correspondence with CSG regarding Delphi AC Book.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Correspondence with S. Siwik regarding revised org. chart for AC book.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Submission of Delphi AC Book to CSG online for formatting.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Correspondence with A. Krabill and S. Sheckell regarding number of statutory audits by country.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Work on number of statutory audits by country for AC book.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Correspondence with M. Biggs regarding Delphi 2006 Statutory Audit Instructions - Confirmation of Independence.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Preparation of Steve Sheckell Travel Details - France Closing Meeting for J. Hasse and T. Bishop per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Preparation of status meeting agenda per S. Sheckell.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Correspondence with Y. Bain and B. O'Conner regarding Conference Room Reservation 9/25/06.	0.2			A1
Arnold	Nathan R.	NRA	Staff	9/20/2006	E&S -Obtaining an understanding of the contracted warehouse reconciliation report.	0.5			A1
Arnold	Nathan R.	NRA	Staff	9/20/2006	E&S -API - Kokomo documentation.	1.4			A1
Arnold	Nathan R.	NRA	Staff	9/20/2006	E&S -Reperformance of PwC shipment cutoff testing.	1.4			A1
Arnold	Nathan R.	NRA	Staff	9/20/2006	E&S -Reperformance of PwC's testing of receipt cutoff testing.	1.5			A1
Arnold	Nathan R.	NRA	Staff	9/20/2006	E&S -Testing of the book to physical entry for the month of June.	1.8			A1
Arnold	Nathan R.	NRA	Staff	9/20/2006	E&S -Reperformance of PWC cycle count testing.	2.2			A1
Barber	Keith A.	KAB	Senior	9/20/2006	SAP/AR - Review of output created from test scripts for DPSS	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barber	Keither A.	KAB	Senior	9/20/2006	SAP/AR - Created scripts for DSSP testing	2.1			A1
Barber	Keither A.	KAB	Senior	9/20/2006	SAP/AR - Execution of tests scripts for DPSS	3.4			A1
Barwin	Kristen N.	KNB	Staff	9/20/2006	E&C - Review and reperform inventory cycle testing	3.2			A1
Barwin	Kristen N.	KNB	Staff	9/20/2006	E&C - Review PwC testing of Fixed Assets	3.6			A1
Boehm	Michael J.	MJB	Manager	9/20/2006	Corporate Interim - Call with A. Ranney to discuss cash application test of controls.	0.2			A1
Boehm	Michael J.	MJB	Manager	9/20/2006	Corporate interim - Call with N. Miller regarding TDPE	0.2			A1
Boehm	Michael J.	MJB	Manager	9/20/2006	DPSS Interim - Call with A. Krabill regarding DPSS fixed asset testing approach.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/20/2006	DPSS Interim - Call with J. Harbaugh regarding cash application to customer accounts & Plainfield inventory observation.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/20/2006	E&S Interim - Call with E. Marold regarding cash application to customer accounts at E&S division.	0.2			A1
Boehm	Michael J.	MJB	Manager	9/20/2006	E&S Interim - Travel time to Kokomo, IN for E&S division interim testing visit.	3.7			A1
Buzzacco	Amanda L.	ALB	Staff	9/20/2006	Dayton - E&C resolving questions with C. Davies	0.9			A1
Buzzacco	Amanda L.	ALB	Staff	9/20/2006	Dayton - Packard-review documents provided for selections	1.3			A1
Buzzacco	Amanda L.	ALB	Staff	9/20/2006	Dayton - T&I - review samples requested and updating spreadsheet	2.9			A1
Buzzacco	Amanda L.	ALB	Staff	9/20/2006	Dayton - E&C documentation of samples included in workpapers.	3.5			A1
Chamarro	Destiny D.	DDC	Staff	9/20/2006	Saginaw - Assistend S. Craig with TOC testing for Employee Cost Cycle	0.2			A1
Chamarro	Destiny D.	DDC	Staff	9/20/2006	Travel time from Saginaw, MI.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	9/20/2006	Saginaw - Worked on independent TOC for revenue cycle	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/20/2006	Saginaw - Created copies of management's TOC to include in workpapers	1.4			A1
Chamarro	Destiny D.	DDC	Staff	9/20/2006	Saginaw - Performed TOC work on the inventory cycle	5.2			A1
Chamarro	Destiny D.	DDC	Staff	9/20/2006	Updated worldwide balance sheet	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/20/2006	Meet with client to attain documentation for interim work	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	9/20/2006	Saginaw - Reperformed mgt's test of controls for employee cycle	9.0			A1
Ford	David Hampton	DHF	Staff	9/20/2006	Dayton - Reviewed Credit memo testing by management.	1.2			A1
Ford	David Hampton	DHF	Staff	9/20/2006	Dayton - Audited Cash Reconciliations.	3.8			A1
Gerber	Katherine A.	KAG	Senior	9/20/2006	T&I - Inventory for interim/404	0.2			A1
Gerber	Katherine A.	KAG	Senior	9/20/2006	T&I - Answer fixed asset questions from K. Rassmussen.	0.6			A1
Gerber	Katherine A.	KAG	Senior	9/20/2006	T&I - Investments - 404/interim testing	0.4			A1
Gerber	Katherine A.	KAG	Senior	9/20/2006	T&I - Tooling interim/404 testing	0.6			A1
Gerber	Katherine A.	KAG	Senior	9/20/2006	T&I - Prepaid interim/404 testing	1.4			A1
Gerber	Katherine A.	KAG	Senior	9/20/2006	T&I - accrued liabilities - 404/interim testing of reconciliation/account balances	4.3			A1
Harbaugh	James M.	JMH	Staff	9/20/2006	DPSS - Testing Inventory Controls	2.9			A1
Harbaugh	James M.	JMH	Staff	9/20/2006	DPSS - Testing Financial Statement Close controls	6.1			A1
Henning	Jeffrey M.	JMH	Partner	9/20/2006	Standing audit status meeting with J. Williams, D. Bayles, B. Thelen, et. al	1.4			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: associated E Lead and paper profile for interim work to worksteps in AWS	0.2			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: sent request of employees to M. Roberts, HR, to obtain timecards to test timecard approval	0.2			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: sent request to D. Vogel, to obtain July reconciliation of account 2210	0.2			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: sent request to T. Van Schalkwyk to obtain listing of employees with edit capabilities to the SAP HR application for Packard	0.2			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard interim: received fax from D. Vogel containing reconciliation of account 2210	0.3			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: received updated list of DGL user access for Packard from M. Whiteman	0.4			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: discussion with C. Jackson to obtain J1 analysis for Ohio operations for payroll controls testing	0.4			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: review open items list from D. Ford for expenditures cycle test of controls	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: made selections for employee timecard approval testing	0.6			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: updated the financial statement close controls testing memo	0.6			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: spoke with T. Wilkes, ICC, to obtain listing of employees to test timecards and get help with pass by shipment testing	0.8			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: tied out invoice selections for expenditures cycle controls testing	0.9			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: updated E lead for new scoping requirements and results of A/R account reconciliation testing	1.2			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: updated the revenue test of controls memo	1.2			A1
Horner	Kevin John	KJH	Staff	9/20/2006	Packard Interim: met with S. Bratberg to obtain supporting documentation for price master and customer master file testing	1.3			A1
Huffman	Derek T.	DTH	Senior	9/20/2006	SAP program change testing	0.9			A1
Huffman	Derek T.	DTH	Senior	9/20/2006	SAP testing closing meeting with D. Nguyen, D. Steis, R. Hale and S. Pacella	1.1			A1
Huffman	Derek T.	DTH	Senior	9/20/2006	SAP logical access testing	2.2			A1
Kearns	Matthew R.	MRK	Senior	9/20/2006	Reviewing client assistance list items received from E&Y mgmt for independent and interim audit testing	0.8			A1
Kearns	Matthew R.	MRK	Senior	9/20/2006	Time incurred assisting E&Y staff members with SAS 65 testing procedures	1.4			A1
Kearns	Matthew R.	MRK	Senior	9/20/2006	Reviewing SAS 65 testing performed by E&Y staff members related to the PPE process	2.1			A1
Kearns	Matthew R.	MRK	Senior	9/20/2006	Performing SAS 65 testing on the financial statement close process	3.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Preparation of information for the current Audit Committee book for the upcoming audit committee meeting.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Preparation for corporate TDPE.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	DPSS - Status update with M. Boehm.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Call with M. Boehm to discuss E&S Texas physical inventory issues.	0.8			A1

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Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Preparation if schedule for Europe closing meetings.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Review of ESSC memo from B. Welsh discussing testin approach.	1.1			A1
Marold	Erick W.	EWM	Senior	9/20/2006	E&S - Selected invoices from the 6/30/06 AR aging to confirm with customers.	2.1			A1
Marold	Erick W.	EWM	Senior	9/20/2006	E&S - Performed a detail review of payroll test of contrc procedures.	2.3			A1
Marold	Erick W.	EWM	Senior	9/20/2006	E&S - Met with PC&L and obtained documentation for accrued A/P invoices that were manually entered.	2.4			A1
Marold	Erick W.	EWM	Senior	9/20/2006	E&S - Performed independent control testing of Employee Cost Control # 7.1.1-1 (employee time card review and approval)	2.7			A1
Martell	Michael A.	MAM	Executive Director	9/20/2006	Review of planning workpapers - closed cleared review notes from Kevin and I	3.1			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	Review of derivatives documentation.	0.4			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	Review of the Corporate ASM attachment for significant risks.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	Finalization of corporate work progams, and printing them for Sr. Manager's review.	1.2			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	Preparation for the Corporate TDPE.	2.4			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	Packard - Travel time to Warren, OH to work on the Packard engagement.	3.0			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	T&I - Filing documentation supporting the TDPE.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	T&I - Finalizing and filing T&I CRA conclusions.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/20/2006	T&I - T&I interim status update discussions with K. Gerber and K. Rasmussen.	0.5			A1
Pacella	Shannon M.	SMP	Manager	9/20/2006	Closing Meeting with VEGA re: SAP testing procedures.	1.1			A1
Pacella	Shannon M.	SMP	Manager	9/20/2006	Review hours submitted for August to identify out of scope work.	1.2			A1
Pacella	Shannon M.	SMP	Manager	9/20/2006	Provide testing guidance to team to complete testing.	2.5			A1
Pritchard	Melinda J.	MJP	Senior	9/20/2006	Packard - review of accruals	0.2			A1
Pritchard	Melinda J.	MJP	Senior	9/20/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1

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Pritchard	Melinda J.	MJP	Senior	9/20/2006	Packard - fluctuation explanations	0.8			A1
Pritchard	Melinda J.	MJP	Senior	9/20/2006	Packard - review of FSCP review of mgt doc	1.3			A1
Pritchard	Melinda J.	MJP	Senior	9/20/2006	Packard - tooling interim testing - rebills	1.7			A1
Pritchard	Melinda J.	MJP	Senior	9/20/2006	Packard - investments interim testing	2.1			A1
Ranney	Amber C.	ACR	Senior	9/20/2006	Dayton Interim-detail reviewing our reperformance of management's testing of AR Reconciliations.	0.4			A1
Ranney	Amber C.	ACR	Senior	9/20/2006	Dayton Interim-reviewing CAAT aging reports compared to SAP aging buckets.	0.7			A1
Ranney	Amber C.	ACR	Senior	9/20/2006	Dayton - Interim-discussing test of control questions wit audit team and PwC manager.	2.4			A1
Ranney	Amber C.	ACR	Senior	9/20/2006	Dayton Interim-Detail reviewing the AR Confirmation Alternative Testing Procedures.	3.9			A1
Ranney	Amber C.	ACR	Senior	9/20/2006	Planning - Consolidated-discussing Pension/OPEB testing approach with other E&Y teams.	0.3			A1
Ranney	Amber C.	ACR	Senior	9/20/2006	Quarterly Review-archiving all division aws files.	1.1			A1
Rasmussen	Kyle M.	KMR	Intern	9/20/2006	T&I - Performing Interim procedures and tests of controls for Fixed Assets	9.3			A1
Reddy	Smitha Pingli	SPR	Manager	9/20/2006	Coordinating badges w/ H. Aquino.	0.3			A1
Rothmund	Mario Valentin	MVR	Staff	9/20/2006	Coordination of E&C-AHG meeting.	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	9/20/2006	AHG - Review of the Anderson Plant Employee Cost Cycle SAS 65 Procedures	5.3			A1
Rothmund	Mario Valentin	MVR	Staff	9/20/2006	E&C - Met with M. Adams to discuss Account Reconciliation and the AR reserve and differences in account 2300 and 2311.	0.8			A1
Sheckell	Steven F.	SFS	Partner	9/20/2006	Update with B. Thelen regarding pre-approval and other coordination activities	1.1			A1
Sheckell	Steven F.	SFS	Partner	9/20/2006	Project status update meeting with J. Williams and B. Thelen	1.4			A1
Sheckell	Steven F.	SFS	Partner	9/20/2006	Finalize Audit Committee materials	2.1			A1
Sheckell	Steven F.	SFS	Partner	9/20/2006	International coordination	2.9			A1
Simpson	Jamie	JS	Senior Manager	9/20/2006	Discussion with A. Ranney regarding Dayton testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/20/2006	Review of journal entry CAAT results for DGL.	1.1			A1
Stille	Mark Jacob	MJS	Staff	9/20/2006	Discussion with S. Pacella around Windows testing and questions.	1.4			A1

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Stille	Mark Jacob	MJS	Staff	9/20/2006	Windows testing and documentation.	3.6			A1
Threet	Crystal M.	CMT	Staff	9/20/2006	DPSS - Reviewed employee cost cycle management testing.	8.6			A1
Threet	Crystal M.	CMT	Staff	9/20/2006	DPSS - Performed independent testing for expenditure cycle.	1.2			A1
Threet	Crystal M.	CMT	Staff	9/20/2006	DPSS - Revenue cycle independent testing for cash receipts.	0.3			A1
Tosto	Cathy I.	CIT	Partner	9/20/2006	Review walkthrough matrix.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Work on revisions to September AC book per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Coordination of print job through CSG for September AC book.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	AC book file recover with Help Desk, G. Curry and CSG.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Work on Estimate to Complete schedule per J. Simpson.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Correspondence with M. Sakowski regarding E&Y New MAC Addresses for S. Reddy.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Correspondence with T. Goodvich regarding network connections for S. Sheckell and S. Reddy.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Coordination of badge with S. Reddy.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Correspondence with M. Whiteman, Delphi Help Desk and K. Barber regarding RTS Request for Mainframe Software.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Correspondence with A. Krabill regarding Corporate TDPE - Location.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Correspondence with M. Hatzfeld regarding Packard & E&C TDPE.	0.1			A1
Arnold	Nathan R.	NRA	Staff	9/21/2006	DPSS - Observing an cycle count inventory at the Cuneo Warehouse.	4.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Arnold	Nathan R.	NRA	Staff	9/21/2006	DPSS - Preparation of a memo describing the inventory observation process at the Cuneo Warehouse.	1.1			A1
Arnold	Nathan R.	NRA	Staff	9/21/2006	E&S -Control testing for investments in affiliates/joint ventures (control B6.3.1.1)	0.9			A1
Arnold	Nathan R.	NRA	Staff	9/21/2006	E&S -Tying the test counts from the Los Indios inventory observation to the tag control sheet.	0.9			A1
Barber	Keith A.	KAB	Senior	9/21/2006	DGL/JE - Meeting with engagement team to review updated tests results	0.7			A1
Barber	Keith A.	KAB	Senior	9/21/2006	DGL/JE - Updated results for DGL 141 documented and communicated	2.9			A1
Barber	Keith A.	KAB	Senior	9/21/2006	DGL/JE - Updated filters applied to DGL 141.	3.9			A1
Barwin	Kristen N.	KNB	Staff	9/21/2006	E&C - Begin Financial Statement Close Process	1.6			A1
Barwin	Kristen N.	KNB	Staff	9/21/2006	E&C - Review Inventory Walkthrough and gain better understanding of PwC noted exception for Excess & Obsolete control	2.8			A1
Barwin	Kristen N.	KNB	Staff	9/21/2006	E&C - Review and Reperform Inventory Cycle Test of Controls	3.6			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	Corporate Interim - Conference call with engagement seniors, managers, and senior managers to discuss TDPE scheduled for 9/25	0.6			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	DPSS Interim - Status update phone call with J. Harbaugh regarding DPSS interim testing.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	DPSS Interim - Call with A. Krabill and S. Sheckell to discuss Cuneo Warehouse cycle counts.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	DPSS Interim - Meetings with L. Augustine and D. Peebles to discuss Cuneo Cycle Count process and YTD results.	1.1			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	E&S Interim - Discussed Los Indios inventory with N. Arnold and T. Six.	0.5			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	E&S Interim - Review of intercompany eliminations workpaper documentation.	1.4			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	E&S Interim - Review of prepaid expense and other current asset substantive workpapers.	1.6			A1
Boehm	Michael J.	MJB	Manager	9/21/2006	E&S Interim - Review of payroll TOC documentation.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/21/2006	E&S Interim - Review of AP substantive testing workpapers	2.1			A1
Buzzacco	Amanda L.	ALB	Staff	9/21/2006	Dayton - Packard-questions resolved with J. Bell	0.9			A1
Buzzacco	Amanda L.	ALB	Staff	9/21/2006	Dayton - Packard-review samples	1.5			A1
Buzzacco	Amanda L.	ALB	Staff	9/21/2006	Dayton - customer masterfile testing-going through samples	1.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/21/2006	Travel time from Delphi plant in Dayton.	2.2			A1
Chammaro	Destiny D.	DDC	Staff	9/21/2006	Saginaw - Updated PBC listing, then created a status report	1.6			A1
Chammaro	Destiny D.	DDC	Staff	9/21/2006	Saginaw - Completed some workpaper documentation for management's test of controls	1.9			A1
Chammaro	Destiny D.	DDC	Staff	9/21/2006	Saginaw - Created team planning meeting binder	1.9			A1
Chammaro	Destiny D.	DDC	Staff	9/21/2006	Saginaw - Team planning meeting for Saginaw to discuss general audit	2.1			A1
Craig	Tashawna N.	TNC	Staff	9/21/2006	Saginaw - Created interim PBC listing	1.2			A1
Craig	Tashawna N.	TNC	Staff	9/21/2006	Saginaw - Documented management's testing of controls for the fixed asset cycle	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	9/21/2006	Meeting with C. Tosto to address final signoff on Sarbanes audit workpapers for Q1 and Q2.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	9/21/2006	Meeting with J. Erickson and J. Hegelmann to clarify process for APB 23.	0.3			A1
DeMers	Laurie A.	LAD	Senior Manager	9/21/2006	Discuss conclusions with C. Tosto.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	9/21/2006	Follow-up to obtain additional supporting workpaper exhibits for Sarbanes-Oxley documentation.	0.1			A1
Ford	David Hampton	DHF	Staff	9/21/2006	Dayton - Audited Cash reconciliations.	2.1			A1
Ford	David Hampton	DHF	Staff	9/21/2006	Dayton - Tested Cash Receipts (test of 25).	2.8			A1
Ford	David Hampton	DHF	Staff	9/21/2006	Travel time from Dayton, OH.	3.2			A1
Gerber	Katherine A.	KAG	Senior	9/21/2006	T&I - Fixed asset questions from intern	0.3			A1
Gerber	Katherine A.	KAG	Senior	9/21/2006	T&I - AP - preparation of lead sheet, request PBC items from client	1.0			A1
Gerber	Katherine A.	KAG	Senior	9/21/2006	T&I - Accrued liabilities - 404/interim testing	6.2			A1
Harbaugh	James M.	JMH	Staff	9/21/2006	DPSS - Discussion amongst team regarding testing strategy.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Harbaugh	James M.	JMH	Staff	9/21/2006	DPSS - Communication with client regarding open items	1.3			A1
Harbaugh	James M.	JMH	Staff	9/21/2006	DPSS - Obtaining necessary documents from client.	1.3			A1
Harbaugh	James M.	JMH	Staff	9/21/2006	DPSS - Answering staff questions	1.6			A1
Harbaugh	James M.	JMH	Staff	9/21/2006	DPSS - Substantively testing Physical Inventory	4.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2006	Preparation for interim ACS procedures with J. Harbaugh.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2006	E&C - conference call with M. Kearns and M. Rothmun to discuss status of interim audit procedures.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/21/2006	Q1 & Q2 - prepare workpaper reference index for workpaper files.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	9/21/2006	404 - Meet with J. Erickson and L. DeMers re: APB 23 and how minority interest was handled on the rate reconciliation - walkthrough the journal entry and the apb 23 amount through rate rec process	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	9/21/2006	Q1& Q2 - Review workpapers for complete sign-off by all required signers.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	9/21/2006	Q1& Q2 - Organize files in preparation of archive.	0.4			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: discussion with C. Ferkow regarding process in place to conduct quarterly audit of employee data in payroll master files	0.3			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: discussed credit memo testing performed at Division HQ with D. Ford to compare with procedures completed at Dayton SSC.	0.4			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: discussed with N. Miller, results of A/I reconciliations, specifically related party reconciliations and how to conclude on the control	0.4			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: discussed with N. Miller, status of work at Packard	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: updated payroll cycle test of controls memo for conclusion on design of control 7.3.1.1 regarding review of payroll master files	0.4			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: obtained copy of journal voucher FR334 from G. Naylor and discussed with M. Pritchard.	0.6			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: made selections to test users with edit capabilities to the HR application	0.7			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: tied out reconciliations of sub-accounts for account 2210 - Other Trade Sundry A/R	0.7			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard interim: updated financial statement close test o controls memo	0.7			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: footed and cross footed electronic version of A/R aging received from G. Naylor for July	0.8			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: updated E lead workbook for accounts receivable interim testing	0.8			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: continued tie out of for expenditures cycle testing started by D. Ford.	1.2			A1
Horner	Kevin John	KJH	Staff	9/21/2006	Packard Interim: created memo discussing procedures to test controls for the employee cost cycle	1.8			A1
Imberger	Guido	GI	Senior Manager	9/21/2006	Saginaw - team planning event, topics related to the aud work to support the audit report on Delphi's 10k.	1.4			A1
Kearns	Matthew R.	MRK	Senior	9/21/2006	Preparing SAS 65 testing on the FSC process	2.1			A1
Kearns	Matthew R.	MRK	Senior	9/21/2006	Reviewing SAS 65 testing performed by E&Y staff member	6.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	Conference call with E&Y corporate team to discuss the corporate TDPE.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	Preparation of materials for the corporate TDPE.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	DPSS - Call with M. Boehm and S. Sheckell to discuss Cueneo cycle count issues.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	DPSS - Call with M. Boehm to discuss Cueno cycle count process issues.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	Conference call with E&Y Mexico regarding scope of the annual audit.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	Update with S. Sheckell regarding the tax process.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	Meeting with J. Williams, J. Erikson, C. Tosto and L. Demers to discuss the Company's interim and annual tax process and revisions to it.	2.4			A1
Marold	Erick W.	EWM	Senior	9/21/2006	E&S - Organized interim and substantive testing workpapers and logged them into AWS and filled accordingly.	2.3			A1
Miller	Nicholas S.	NSM	Manager	9/21/2006	Bi-weekly meeting with the SOX validation team and PwC for a status update.	0.8			A1
Miller	Nicholas S.	NSM	Manager	9/21/2006	Packard - Review of the prepaids audit documentation.	1.2			A1
Miller	Nicholas S.	NSM	Manager	9/21/2006	Team meeting to discuss the Corporate TDPE.	0.6			A1
Pacella	Shannon M.	SMP	Manager	9/21/2006	Status call with J. Simpson to discuss TSRS status and upcoming TDPE.	0.8			A1
Pacella	Shannon M.	SMP	Manager	9/21/2006	Assist team with open items/questions for testing.	2.6			A1
Pritchard	Melinda J.	MJP	Senior	9/21/2006	Packard - review mgt documentation asset impairment	0.3			A1
Pritchard	Melinda J.	MJP	Senior	9/21/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/21/2006	Packard - accruals test of controls	0.6			A1
Pritchard	Melinda J.	MJP	Senior	9/21/2006	Packard - client correspondence follow-up.	0.7			A1
Pritchard	Melinda J.	MJP	Senior	9/21/2006	Packard - tooling - review of managements documentation	2.0			A1
Ranney	Amber C.	ACR	Senior	9/21/2006	Dayton Interim-discussing system aging process with client.	0.3			A1
Ranney	Amber C.	ACR	Senior	9/21/2006	Dayton Interim-reviewing management's Validation program for reasonableness.	0.7			A1
Ranney	Amber C.	ACR	Senior	9/21/2006	Dayton Interim-discussing testing approach for controls at Dayton with staff.	1.1			A1
Ranney	Amber C.	ACR	Senior	9/21/2006	Dayton Interim-detail reviewing AR confirmation alternate procedure testing.	2.3			A1
Ranney	Amber C.	ACR	Senior	9/21/2006	Dayton Interim-travel time from Dayton.	2.5			A1
Rasmussen	Kyle M.	KMR	Intern	9/21/2006	T&I - Performing Interim procedures and tests of controls for Fixed Assets	8.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Reddy	Smitha Pingli	SPR	Manager	9/21/2006	Review of SALT provision workpapers.	1.1			A1
Reddy	Smitha Pingli	SPR	Manager	9/21/2006	Discussion w/ C. Tosto and J. Hegelmann re: SALT provision.	1.3			A1
Reddy	Smitha Pingli	SPR	Manager	9/21/2006	Coordination of Badging & internet access issues	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	9/21/2006	Update of the AHG Meeting List	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	9/21/2006	Review of the AHG SAS 65 Wichita Falls Plant	2.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/21/2006	AHG - SAS 65 Review of the Saginaw Plant	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	9/21/2006	E&C - Met with C. Bush regarding the PBC List for the Inventory cycle-unclear items and requested several Excel-Sheets.	1.5			A1
Sheckell	Steven F.	SFS	Partner	9/21/2006	Attend Audit Committee planning meeting	1.1			A1
Sheckell	Steven F.	SFS	Partner	9/21/2006	Discuss DPSS inventory topics with team	1.2			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Conf. call with N. Miller, M. Boehm, A. Ranney, E. Marold and A. Krabill to discuss corporate TDPE.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Discussion with A. Krabill regarding staffing matters.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Meeting with A. Kulikowski, J. Volek, S. Herbst S. Brown, A. Krabill to discuss 404 testing.	1.7			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Conference call with A. Krabill and E&Y Mexico team to discuss 404 testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Discussion with S. Sheckell regarding initial legal letter.	0.2			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Discussion with K. Barber and E. Marold regarding journal entry testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Preparation of email to M. Loeb regarding initial legal letter.	0.7			A1
Simpson	Jamie	JS	Senior Manager	9/21/2006	Conf. call with S. Pacella to discuss status of TSRS testing.	1.2			A1
Stille	Mark Jacob	MJS	Staff	9/21/2006	Review of managements testing of Hyperion and Global Network for Operating System testing.	1.4			A1
Stille	Mark Jacob	MJS	Staff	9/21/2006	Documentation of Windows testing.	1.9			A1
Tau	King-Sze	KST	Senior	9/21/2006	Saginaw - Updated the CRA.	0.6			A1
Tau	King-Sze	KST	Senior	9/21/2006	Saginaw - Conference call with S. Pacella.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Threet	Crystal M.	CMT	Staff	9/21/2006	DPSS - Completed employee cost cycle management testing.	4.7			A1
Threet	Crystal M.	CMT	Staff	9/21/2006	DPSS - Completed review of expenditure cycle management testing.	3.6			A1
Tosto	Cathy I.	CIT	Partner	9/21/2006	Discussion with S. Reddy scope of work to perform for contingent tax reserve for SALT issues and etr analysis and timing.	0.6			A1
Tosto	Cathy I.	CIT	Partner	9/21/2006	Sign off on 404 workpapers for qtrly processes	0.7			A1
Tosto	Cathy I.	CIT	Partner	9/21/2006	Sign off Q1/Q2 papers.	0.3			A1
Tosto	Cathy I.	CIT	Partner	9/21/2006	Review revisions to walkthrough docs for qtrly workpapers.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Deliver final AC book to T. Bishop.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Coordination of final print for September AC book.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with N. Miller regarding Updated Budget - Time to Complete (Corporate).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with J. Simpson regarding Updated Budget - Time to Complete Info.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with Spain regarding Question on Open client and engagement process.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with M. Sakowski regarding Updated MAC Address for D. Ford.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Additional correspondence with M. Hatzfeld regarding Packard & E&C TDPE.	0.1			A1
Arnold	Nathan R.	NRA	Staff	9/22/2006	E&S -Contacting inventory personnel about open items	0.7			A1
Arnold	Nathan R.	NRA	Staff	9/22/2006	E&S -Independent testing of control B6.3.1.1 for investments in subsidiaries.	1.6			A1
Arnold	Nathan R.	NRA	Staff	9/22/2006	E&S -Preparing a list of open items and organizing and moving all workpapers for the last day of interim testing for the next month.	1.7			A1
Arnold	Nathan R.	NRA	Staff	9/22/2006	E&S -Travel from Kokomo, IN.	3.5			A1

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Barber	Keither A.	KAB	Senior	9/22/2006	SAP/JE - Discussion with internal audit on appropriate FTP access.	1.4			A1
Barber	Keither A.	KAB	Senior	9/22/2006	SAP/JE - Execution of updated SAP extract for company code 1440.	2.4			A1
Barwin	Kristen N.	KNB	Staff	9/22/2006	E&C - Review Delphi Policy for inventory processes	0.8			A1
Barwin	Kristen N.	KNB	Staff	9/22/2006	E&C - Document reperformance of financial statement close process control testing	3.2			A1
Barwin	Kristen N.	KNB	Staff	9/22/2006	E&C - Review PwC work on financial statement close process	3.6			A1
Boehm	Michael J.	MJB	Manager	9/22/2006	E&S Interim - Discussed Los Indios inventory with R. Hofmann	0.2			A1
Boehm	Michael J.	MJB	Manager	9/22/2006	E&S Interim - Discussed 3rd quarter/interim PBC request list with M. McWorter and M. Wilkes.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/22/2006	E&S Interim - Review of Prepaid Expense, Accrued Liabilities, and Payroll TOC documentation.	1.1			A1
Boehm	Michael J.	MJB	Manager	9/22/2006	E&S Interim - Review of FSCP TOC documentation.	1.2			A1
Boehm	Michael J.	MJB	Manager	9/22/2006	E&S Interim - Review of inventory TOC documentation	1.7			A1
Boehm	Michael J.	MJB	Manager	9/22/2006	E&S Interim - Return travel time from Kokomo, IN.	3.7			A1
Chamarro	Destiny D.	DDC	Staff	9/22/2006	Saginaw - Meet with Renee to discuss warranty accrual	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/22/2006	Travel time roundtrip to Saginaw, MI.	1.0			A1
Chamarro	Destiny D.	DDC	Staff	9/22/2006	Saginaw - Followed-up on open items for expenditures for reperformance of managements testing	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/22/2006	Saginaw - Meet with D. Gustin, AR to discuss TOC testing	1.2			A1
Chamarro	Destiny D.	DDC	Staff	9/22/2006	Saginaw - Performed independent testing on expenditures	1.9			A1
Chamarro	Destiny D.	DDC	Staff	9/22/2006	Saginaw - Performed independent testing of controls for revenue	3.1			A1
Craig	Tashawna N.	TNC	Staff	9/22/2006	Saginaw - Requested populations and supporting documentation for independent testing of controls	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Craig	Tashawna N.	TNC	Staff	9/22/2006	Saginaw - Reviewed and reperformed management's tes of controls for employee cost cycle	4.2			A1
Ford	David Hampton	DHF	Staff	9/22/2006	Dayton - Audited Cash Reconciliations.	3.2			A1
Ford	David Hampton	DHF	Staff	9/22/2006	Preparing schedules for planning meeting.	1.9			A1
Harbaugh	James M.	JMH	Staff	9/22/2006	DPSS - Clearing review notes from manager.	1.1			A1
Harbaugh	James M.	JMH	Staff	9/22/2006	DPSS - Substantively testing inventory costing.	2.2			A1
Harbaugh	James M.	JMH	Staff	9/22/2006	DPSS - Substantively testing of Physical Inventory	4.7			A1
Hegelmann	Julie Ann	JAH	Senior	9/22/2006	Qtr - start combining AS 109 training participant list with trial balance list.	0.2			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: packed up files and cleaned up audit room	0.2			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: received population of pass-by shipments from G. Naylor.	0.2			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: sent AWS sync to M. Pritchard.	0.2			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: sent our selection for pass-by shipment to G. Naylor	0.2			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: sent request to G. Naylor to obtain supporting documentation for pass-by shipments	0.2			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: discussed which files need to be taken back to Troy with M. Pritchard and N. Miller.	0.3			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: received fax from M. Roberts with employee timecards for employee cost cycle controls testing	0.3			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: updated employee cost cycle controls testing memo	0.4			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: tied out employee timesheets received from M. Roberts, HR.	0.8			A1
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: Travel time from Warren, OH.	3.7			A1
Krabill	Aaron J.	AJK	Senior Manager	9/22/2006	Meeting with A. Ranney to discuss TDPE materials.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/22/2006	Edits to the inherent risks in the corporate aws file.	4.5			A1

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Krabill	Aaron J.	AJK	Senior Manager	9/22/2006	Responses to international teams on various annual audi questions.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	9/22/2006	Call with D. Kelly to discuss the tax meetings with the Company on 9/21.	0.8			A1
Marold	Erick W.	EWM	Senior	9/22/2006	Corporate TDPE planning conference call.	0.6			A1
Marold	Erick W.	EWM	Senior	9/22/2006	Journal entry testing discussion with J. Simpson and K. Barber.	1.2			A1
Marold	Erick W.	EWM	Senior	9/22/2006	E&S - Discussion with Mexico's finance manager regarding the Los Indios warehouse.	1.4			A1
Marold	Erick W.	EWM	Senior	9/22/2006	E&S - Travel time from Kokomo, IN.	4.1			A1
Miller	Nicholas S.	NSM	Manager	9/22/2006	Packard - status update meeting with C. Zerull and F. Nance.	1.1			A1
Miller	Nicholas S.	NSM	Manager	9/22/2006	Packard - Finalize review of PwC expenditures testing.	2.1			A1
Miller	Nicholas S.	NSM	Manager	9/22/2006	Packard - Travel time from Warren, OH returning from the Packard location.	3.0			A1
Pacella	Shannon M.	SMP	Manager	9/22/2006	Prepare Delphi Budget to Actual for August and review hours charged by team.	2.2			A1
Pritchard	Melinda J.	MJP	Senior	9/22/2006	Packard - update open items to discuss with Chris.	0.1			A1
Pritchard	Melinda J.	MJP	Senior	9/22/2006	Packard - travel time roundtrip to Warren, OH.	1.0			A1
Pritchard	Melinda J.	MJP	Senior	9/22/2006	Packard - meeting with client at other Delphi location (with Chris)	1.1			A1
Pritchard	Melinda J.	MJP	Senior	9/22/2006	Packard - accounts receivable test of control testing review	1.2			A1
Pritchard	Melinda J.	MJP	Senior	9/22/2006	Packard - a/r interim testing review	1.6			A1
Ranney	Amber C.	ACR	Senior	9/22/2006	Planning - Consolidated-getting an update from team as to planning items that need to be completed	0.8			A1
Ranney	Amber C.	ACR	Senior	9/22/2006	Planning - Consolidated-creating AWS guidelines to distribute to all teams	1.2			A1
Ranney	Amber C.	ACR	Senior	9/22/2006	Planning - Consolidated-preparing documents for the Corporate TDPE	5.4			A1
Rasmussen	Kyle M.	KMR	Intern	9/22/2006	T&I - Performing interim procedures and tests of controls for T&I	4.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/22/2006	AHG - Met with M. Kokic to discuss Q2 AR Reserve and built up	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	9/22/2006	Drafted a summary memo for AHG Interim Testing	1.0			A1
Rothmund	Mario Valentin	MVR	Staff	9/22/2006	AHG - Update of the B7 Employee Cost walkthrough	2.4			A1
Rothmund	Mario Valentin	MVR	Staff	9/22/2006	AHG - Update of the B2 Inventory Management Walkthrough	2.6			A1
Rothmund	Mario Valentin	MVR	Staff	9/22/2006	Set up a meeting for E&Y-E&C	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/22/2006	Discussion with S. Kihn regarding journal entry testing for Corporate.	0.3			A1
Simpson	Jamie	JS	Senior Manager	9/22/2006	Discussion with A. Krabill regarding inherent risks.	0.4			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - Revenue-cycle AR Reconciliation.	0.9			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - Review of management testing	0.7			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - Meet with F. Wan to discuss independent sample selections for Expenditure cycle	0.4			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - Performed independent testing for revenue recognition	2.2			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - Met with Diane for employee cycle costing inquiries	0.3			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - worked on AR receivable reconciliations for interim procedure	1.1			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - worked on AR Analytics (interim)	1.2			A1
Threet	Crystal M.	CMT	Staff	9/22/2006	DPSS - worked on PBC listing for interim	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/23/2006	Review of Corporate substantive audit program.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/24/2006	Correspondence with M. Hatzfeld and N. Miller regarding Packard TDPE proposed timing.	0.1			A1
Buzzacco	Amanda L.	ALB	Staff	9/24/2006	Travel time to Dayton.	2.3			A1
Harbaugh	James M.	JMH	Staff	9/24/2006	DPSS - Reviewing Employee Cost Cycle Control Testing	0.8			A1
Harbaugh	James M.	JMH	Staff	9/24/2006	DPSS - Reviewing Revenue Cycle control testing	1.1			A1
Harbaugh	James M.	JMH	Staff	9/24/2006	DPSS - Reviewing Expenditure cycle control testing	1.8			A1
Pacella	Shannon M.	SMP	Manager	9/24/2006	Send EMEA What If Tool testing documentation to Delphi SOD Team, per their request.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	9/24/2006	Review Steering testing documentation.	1.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/24/2006	AHG - Finalized documentation on the SAS 65 Testing of Controls.	1.6			A1
Simpson	Jamie	JS	Senior Manager	9/24/2006	General review of derivative walkthrough workpapers.	0.8			A1
Simpson	Jamie	JS	Senior Manager	9/24/2006	Review of inherent risks for planning meeting.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Correspondence with S. Sheckell and E. Slazinski regarding Audit Committee - Plane Itinerary/Details.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Correspondence with J. Simpson and CSG regarding final PDF and the Word doc for the Delphi ACR.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Obtain and deliver AC books for S. Sheckell and K. Asher.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Work on ARMS estimate to complete schedule per J. Simpson.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Update contact list for new Argentina contact per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Correspondence with D. Huffman and M. Sakowski regarding Delphi Network Access Request.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Update team contact list for J. Hegelmann.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Correspondence with J. Hasse and S. Sheckell regarding FIN 48 Meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Correspondence with N. Miller regarding Packard TDPE invite list.	0.2			A1
Asher	Kevin F.	KFA	Partner	9/25/2006	Attend corporate team directed planning event	4.9			A1
Barwin	Kristen N.	KNB	Staff	9/25/2006	E&C - Employee Cost Reperformanace and Document	2.4			A1
Barwin	Kristen N.	KNB	Staff	9/25/2006	E&C - Workpaper referencing for SAS 65 Inventory, documented and entered into AWS	2.8			A1
Barwin	Kristen N.	KNB	Staff	9/25/2006	E&C - Review Employee Cost Cycle for SAS 65	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	9/25/2006	Planning - Consolidated - Revision to AWS file required as a result of TDPE conducted on 9/25	0.6			A1
Boehm	Michael J.	MJB	Manager	9/25/2006	Planning - Consolidated - Preparation of materials related to TDPE.	1.4			A1
Boehm	Michael J.	MJB	Manager	9/25/2006	Planning - Consolidated - Participated in TDPE in which audit approach, control testing approach, risk assessments, staffing, budget, etc. were discussed.	7.2			A1
Buzzacco	Amanda L.	ALB	Staff	9/25/2006	Dayton - T&I-review A/R request items received by R. Hamilton	0.3			A1
Buzzacco	Amanda L.	ALB	Staff	9/25/2006	Dayton - Customer masterfile testing-questions with B. Gessaman.	0.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/25/2006	Dayton - Customer masterfile testing- documentation	1.4			A1
Buzzacco	Amanda L.	ALB	Staff	9/25/2006	Dayton - Review of PwC work.	1.2			A1
Buzzacco	Amanda L.	ALB	Staff	9/25/2006	Dayton - Packard-A/R confirm questions with J. Bell	2.8			A1
Cash	Kevin L.	KLC	Partner	9/25/2006	Review of ITGC working papers	3.8			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Travel time to Saginaw, MI.	0.5			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Saginaw - Reviewed open items for PBC:Expenditures and followed-up with L. Irrer accordingly.	1.2			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Saginaw - worked on TOC for AR	1.3			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Created PBC listings printouts by area to discuss with specific client personnel	0.8			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Meet with B. Beam to discuss AR to DGL Reconciliation for interim	0.9			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Worked on interim procedures for AR	1.1			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Created audit pockets for all independent testing workpapers	1.1			A1
Chamorro	Destiny D.	DDC	Staff	9/25/2006	Updated PBC listing for 6/30 interim accounts	1.7			A1
Craig	Tashawna N.	TNC	Staff	9/25/2006	Saginaw - Updated PBC listing for M. Hatzfeld	2.8			A1
Craig	Tashawna N.	TNC	Staff	9/25/2006	Saginaw - Reperformed Management's test of controls for the Employee Cost Cycle	5.2			A1
Ford	David Hampton	DHF	Staff	9/25/2006	Packard - Communicating request list for fixed assets with client	0.6			A1
Ford	David Hampton	DHF	Staff	9/25/2006	Packard - Analysis of client prepared rollforward.	2.1			A1

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Ford	David Hampton	DHF	Staff	9/25/2006	Packard - Fixed asset account reconciliation documentation.	3.1			A1
Gerber	Katherine A.	KAG	Senior	9/25/2006	T&I - Inventory Cycle - Instructions for staff and answering questions	1.2			A1
Gerber	Katherine A.	KAG	Senior	9/25/2006	T&I - Prepaid - Interim/404 testing	1.2			A1
Gerber	Katherine A.	KAG	Senior	9/25/2006	T&I - Expenditure Cycle - instructions for staff performing work and answering of questions	1.6			A1
Gerber	Katherine A.	KAG	Senior	9/25/2006	T&I - Investments - 404/Interim testing	3.1			A1
Harbaugh	James M.	JMH	Staff	9/25/2006	DPSS - Testing Financial Statement Close Process controls	2.8			A1
Harbaugh	James M.	JMH	Staff	9/25/2006	DPSS - Testing Inventory Cycle controls	2.9			A1
Harbaugh	James M.	JMH	Staff	9/25/2006	DPSS - Reviewing Expenditure cycle control testing	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/25/2006	TDPE meeting with K. Aser, S. Sheckell, J. Henning, N. Miller, J. Simpson, M. Boehm, and A. Krabill.	8.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/25/2006	Complete marriage of FAS 109 lists.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	9/25/2006	Send FAS 109 list along with e-mails of all training details accumulated to C. Tosto and D. Kelley.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	9/25/2006	Merge FAS 109 attendance list with attendee list provided by Delphi and request from Delphi information on participant (i.e. session date and responsibilities).	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	9/25/2006	Send draft of combined attendance list to C. Plummer to complete missing data.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	9/25/2006	Review of Audit Committee materials	0.6			A1
Henning	Jeffrey M.	JMH	Partner	9/25/2006	Attend Corporate Team Directed Planning Event	4.9			A1
Horner	Kevin John	KJH	Staff	9/25/2006	T&I Interim: dialed-up to check e-mail since we have not been provided internet connection at Division HQ	0.6			A1
Horner	Kevin John	KJH	Staff	9/25/2006	T&I Interim: discussed question for one selection for the price testing for inventory testing with K. Gerber.	0.6			A1
Horner	Kevin John	KJH	Staff	9/25/2006	T&I Interim: went through listing of inventory reconciliations to determine which reconciliations meet our scope for testing	0.8			A1

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Horner	Kevin John	KJH	Staff	9/25/2006	T&I Interim: Met with K. Gerber to discuss documentation received for inventory cycle and discuss interim substantive worksteps	1.4			A1
Horner	Kevin John	KJH	Staff	9/25/2006	T&I Interim: review management's narrative for the inventory cycle to become acquainted with the process and the division	1.4			A1
Horner	Kevin John	KJH	Staff	9/25/2006	T&I Interim: completed raw materials price testing for inventory interim substantive testing	3.3			A1
Kearns	Matthew R.	MRK	Senior	9/25/2006	E&C - Assisting E&Y staff member with reviewing SAS 65 testing	2.3			A1
Kearns	Matthew R.	MRK	Senior	9/25/2006	E&C - Reviewing inventory mgmt's testing of the inventory process at E&C	2.6			A1
Kearns	Matthew R.	MRK	Senior	9/25/2006	E&C - Reviewing work performed by E&Y staff members regarding SAS 65 testing	4.2			A1
Krabill	Aaron J.	AJK	Senior Manager	9/25/2006	Revisions to the corporate AWS file from corporate TDPE.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/25/2006	Preparation for the corporate TDPE.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/25/2006	Attend Corporate TDPE.	7.1			A1
Marold	Erick W.	EWM	Senior	9/25/2006	TDPE - Corporate. Discussions included NSJE testing, CRA, substantive audit procedures, and staffing.	6.1			A1
Miller	Nicholas S.	NSM	Manager	9/25/2006	Preparation for the Corporate TDPE.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/25/2006	Attend Corporate TDPE.	7.7			A1
Nicol	Jeremy M.	JMN	Staff	9/25/2006	T&I - Reviewing & testing management's of AP Reconciliations.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	9/25/2006	T&I - Reviewing previous Expenditure cycle work.	3.0			A1
Nicol	Jeremy M.	JMN	Staff	9/25/2006	T&I - Footing AP Spreadsheet	3.2			A1
Ranney	Amber C.	ACR	Senior	9/25/2006	Planning - Consolidated-attending the corporate team directed planning event.	8.9			A1
Rasmussen	Kyle M.	KMR	Intern	9/25/2006	T&I - working on fixed assets work at Interim	8.2			A1
Rothmund	Mario Valentin	MVR	Staff	9/25/2006	AHG - Payroll control review of one additional control	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/25/2006	E&C - Walked the staff person through the control framework and the Delphi E&Y audit program	1.1			A1

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Rothmund	Mario Valentin	MVR	Staff	9/25/2006	E&C - Met with C. Bush to go through documents provided	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	9/25/2006	E&C - Met with M. Kloss to go through Inventory Open Items, such as the inventory backflush and the impact on FG, WIP and RM	2.2			A1
Rothmund	Mario Valentin	MVR	Staff	9/25/2006	E&C - Started reviewing the work performed on the SA: 65 Inventory Cycle	2.3			A1
Saimoua	Omar Issam	OIS	Staff	9/25/2006	E&C - Performed a SAS 65 on E&C management testing of the revenue cycle for some of the manual and automated controls	5.1			A1
Sheckell	Steven F.	SFS	Partner	9/25/2006	Attend corporate team directed planning event	6.8			A1
Simpson	Jamie	JS	Senior Manager	9/25/2006	Preparation for Corporate team planning event.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/25/2006	Participation in team planning meeting for Corporate.	7.3			A1
Stille	Mark Jacob	MJS	Staff	9/25/2006	Review of Hyperion walkthrough comments by M. Martell.	0.4			A1
Stille	Mark Jacob	MJS	Staff	9/25/2006	Windows testing and documentation	1.6			A1
Stille	Mark Jacob	MJS	Staff	9/25/2006	Clean-up of review notes for Steering testing.	2.4			A1
Tanner	Andrew J.	AJT	Senior Manager	9/25/2006	Preparation and review of materials for IT executive update meeting.	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	9/25/2006	Update meeting with K. Cash on all IT outstanding activities and details.	1.2			A1
Tau	King-Sze	KST	Senior	9/25/2006	Saginaw - Discussion with M. Rothmund regarding physical inventory on Sat 9/30/06	0.1			A1
Tau	King-Sze	KST	Senior	9/25/2006	Saginaw - Discussion with S. Craig regarding AR confirmation procedures.	0.2			A1
Tau	King-Sze	KST	Senior	9/25/2006	Saginaw - Discussion with Marie (Delphi Fixed Asset clerk) regarding the CIP additions schedule and the CIP process.	0.2			A1
Tau	King-Sze	KST	Senior	9/25/2006	Saginaw - Discussion with D. Chamarro regarding the AR reconciliation.	0.6			A1
Tau	King-Sze	KST	Senior	9/25/2006	Saginaw - Discussion with S. Craig on fixed assets testing of control.	0.4			A1
Tau	King-Sze	KST	Senior	9/25/2006	Saginaw - Reviewing inventory instructions booklet that is given by Delphi to employees who are counting inventory on 9/30/06.	0.6			A1

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Tau	King-Size	KST	Senior	9/25/2006	Saginaw - Discussion with B. Prueter to obtain inventory summary by plants, by part in dollar values, and inventory instructions.	0.9			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Performed review of two-way match.	1.3			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Prepared the mail merge template for AR Confirms.	0.4			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Reviewed cash receipts for AR confirmations.	0.3			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Performed procedures on cash receipts	0.5			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Procedures on XM subsidy	1.7			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Met with analyst to discuss questions on work papers	0.6			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Performed independent test on expenditure cycle	4.4			A1
Threet	Crystal M.	CMT	Staff	9/25/2006	DPSS - Met with g/l analyst and M. Bowers to discuss overshipment documentation and other questions.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with M. Hatzfeld regarding schedule/budget.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with J. Simpson and N. Miller regarding schedule/budget.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address for M. Hatzfeld.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with M. Sakowski regarding E&Y New MAC Address for L. Schwandt.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with T. Manire regarding Audit Committee - Updated Plane Itinerary for S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Meeting and arrangements for L. Schwandt for first day at Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with M. Hatzfeld. regarding Packard TDPE proposed timings.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Preparation of Conference Rm. Rqst. (Troy) for 10.5.06 for Packard TDPE.	0.2			A1

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Asher	Kevin F.	KFA	Partner	9/26/2006	Attendance at the Audit Committee meeting in Rochester, NY	5.1			A1
Barber	Keith A.	KAB	Senior	9/26/2006	SAP Application control discussion with client regarding appropriate transaction codes.	0.9			A1
Barber	Keith A.	KAB	Senior	9/26/2006	SAP/JE - Worked with client SAP team to identify why jobs failed.	2.3			A1
Barber	Keith A.	KAB	Senior	9/26/2006	SAP/JE - Worked with client SAP team to resolve FTP issues.	2.6			A1
Barwin	Kristen N.	KNB	Staff	9/26/2006	E&C - Complete SAS 65 Employee Cost Cycle review and Reperformance	2.2			A1
Barwin	Kristen N.	KNB	Staff	9/26/2006	E&C - Fixed Asset Review Notes	3.6			A1
Beckman	James J.	JJB	Partner	9/26/2006	Delphi meeting with D. Olbrecht to discuss SALT provision.	2.4			A1
Boehm	Michael J.	MJB	Manager	9/26/2006	DPSS Interim - Reviewed correspondence related to Delphi medical Systems - Texas annual physical inventory & related follow up with site controller.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/26/2006	DPSS Interim - Review of employee cost cycle TOC workpapers.	1.1			A1
Boehm	Michael J.	MJB	Manager	9/26/2006	DPSS Interim - Review of AP TOC workpapers.	1.3			A1
Boehm	Michael J.	MJB	Manager	9/26/2006	DPSS Interim - Review of substantive interim audit workpapers for inventory & physical inventory observation at Plainfield warehouse.	1.3			A1
Boehm	Michael J.	MJB	Manager	9/26/2006	DPSS Interim - Review of test of controls workpapers for FSCP and Inventory	3.2			A1
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - review senior comments for E&C	0.4			A1
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - Packard-printing confirms	0.5			A1
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - Packard-questions with analysts	0.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - Packard-teleconference with C. High and J. Bell	0.7			A1
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - E&C-discussion with C. Davies on consumption deliveries	0.9			A1
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - Packard-preparation for teleconference for A/R confirm questions	1.3			A1
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - T&I - A/R going through request items received	2.1			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - Meet with R. Markel to discuss Warranty	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - Discuss PBC listing for 6/30 with B. Prueter	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - Assisted S. Craig with Employee Cost Cycle	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - Meet with L. Bourasa to discuss TOC request	0.3			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - Worked on interim testing for AR	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - created interim workpaper folders	0.5			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - Assisted S. Craig with Fixed Asset PBC request	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Saginaw - Reviewed walkthroughs, Q1 and Q2 documentation ensuring all workpapers had 2 signatures (Fedex'd papers to Corporate team accordingly).	1.8			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Call with K. Tau to discuss some questions regarding PBC listing	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Call with M. Hatzfeld to discuss work status	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Created PBC request items for significant accounts: Pension, Salary Accrual, environmental reserve, liabilities subject to comprise - Created request items for 9/30 testing.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	9/26/2006	Updated PBC assistance listing,	1.4			A1
Craig	Tashawna N.	TNC	Staff	9/26/2006	Saginaw - Requested populations for independent test of controls for the Employee Cost Cycle	1.8			A1
Craig	Tashawna N.	TNC	Staff	9/26/2006	Saginaw - Reperformed Management's tests of controls for the Employee Cost Cycle	6.2			A1
DeMers	Laurie A.	LAD	Senior Manager	9/26/2006	Meet with internal E&Y tax and audit team for audit planning meeting for taxes with D. Kelley, C. Tosto, J. Hegelmann, S. Sheckell, and A. Krabill.	3.1			A1
Gerber	Katherine A.	KAG	Senior	9/26/2006	T&I - Inventory Follow-up with C. Tompkins.	0.3			A1
Gerber	Katherine A.	KAG	Senior	9/26/2006	T&I - Investments	4.4			A1
Harbaugh	James M.	JMH	Staff	9/26/2006	DPSS - Testing Inventory cycle controls	2.7			A1
Harbaugh	James M.	JMH	Staff	9/26/2006	Testing FSCP controls.	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/26/2006	Interim planning meeting between E&Y (M. Kearns, M. Rothmund) and E&C (J. Brooks and his accounting staff).	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/26/2006	Preparation with E&Y team (M. Kearns and M. Rothmund) for interim meeting with J. Brooks and accounting staff to discuss PBC list, open items and status.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/26/2006	Q - Planning - draft and send e-mail to M. Lewis re: which Non-U.S. trial balances roll into which Non-U.S. tax returns.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	9/26/2006	Q - Planning - call to R. Patel re: does the TRBC worksheet reflect which tax returns are filed, if not, who do I discuss which tb's roll into which tax returns for No U.S. entities	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	9/26/2006	Q - Planning - Quick meeting debrief from A. Krabill after his meeting with J. Williams re: status updates, verifying scope of audit and distribution of materials provided by E&Y	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	9/26/2006	Q - Planning - work on developing audit in-scope analysis for tax	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	9/26/2006	Q - Audit planning meeting for taxes with D. Kelley, C. Tosto, A. Krabill, L. DeMers and S. Sheckell.	3.1			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: received inventory by location listing, inventory turnover by location listing, and api adjustment entries from C. Tompkins.	0.3			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: received reports for gross margin % by location from C. Tompkins	0.3			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: began review of book to perpetual reconciliation for July '06	0.4			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: prepared list of requests for C. Tompkins for inventory substantive testing	0.4			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: met with C. Tompkins to request items to complete substantive worksteps	0.6			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: met with M. Johnson to discuss question with sample selection #8 for our raw materials price testing	0.6			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: went through inventory costing walkthrough completed earlier in the year to become acquainted with process at T&I	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: tied out API adjustment entries for TB 1220 and TB 1230 for inventory substantive worksteps	0.8			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: answered questions from K. Rasmussen regarding the fixed asset cycle testing	0.9			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: created inventory by location spreadsheet for analytical analysis	1.8			A1
Horner	Kevin John	KJH	Staff	9/26/2006	T&I Interim: began creation of spreadsheet to analyze gross margin % by location for inventory substantive testing	1.9			A1
Imberger	Guido	GI	Senior Manager	9/26/2006	Saginaw - discussion with B. Prueter regarding process to address outstanding information.	0.3			A1
Imberger	Guido	GI	Senior Manager	9/26/2006	Saginaw - discussion regarding available personal from Delphi Steering to support us during Observation of physical inventory as of 9/30	0.4			A1
Imberger	Guido	GI	Senior Manager	9/26/2006	Saginaw - team discussion regarding open items from SOX testing and how to present to the client	0.6			A1
Kearns	Matthew R.	MRK	Senior	9/26/2006	E&C - Preparing agenda for E&C meeting	0.8			A1
Kearns	Matthew R.	MRK	Senior	9/26/2006	E&C - Assisting E&Y staff member with SAS 65 testing	1.3			A1
Kearns	Matthew R.	MRK	Senior	9/26/2006	E&C - Meeting with E&C mgmt team, including J. Brooks, A. Renaud, G. Hallecheck and C. Bush as well as E&Y team members including interim audit procedures	1.4			A1
Kearns	Matthew R.	MRK	Senior	9/26/2006	E&C - Internal meeting with E&Y, E&C team preparing for meeting with E&C mgmt	1.8			A1
Kearns	Matthew R.	MRK	Senior	9/26/2006	E&C - Reviewing fixed assets SAS 65 testing performed by E&Y staff	2.2			A1
Kearns	Matthew R.	MRK	Senior	9/26/2006	E&C - Reviewing expenditures SAS 65 testing performed by E&Y staff	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Edits to the AWS file as a result of the corporate TDPE meeting.	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	DPSS - Discussion with M. Boehm regarding Cueno cycle counts and response to our findings.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Status update with M. Boehm regarding DPSS interim work.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Modifications to the International AWS file.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Status update with L. Demers and J. Hegelmann and e-mail to the group after meeting with J. Williams.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Working with J. Hegelmann on international tax scoping.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Tax TDPE with S. Sheckell and E&Y tax team.	1.6			A1
Miller	Nicholas S.	NSM	Manager	9/26/2006	Development of model/template to track PwC findings a compared to E&Y findings on the divisional control testing.	1.4			A1
Miller	Nicholas S.	NSM	Manager	9/26/2006	Review of Packard interim workpapers - FSC and Revenue.	3.1			A1
Miller	Nicholas S.	NSM	Manager	9/26/2006	T&I - Time spent answering questions for K. Rasmussen.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/26/2006	T&I - Review of the interim T&I trial balances for unusual items.	0.5			A1
Miller	Nicholas S.	NSM	Manager	9/26/2006	T&I - Meeting with E. Creech to discuss open items and status of interim procedures.	0.9			A1
Miller	Nicholas S.	NSM	Manager	9/26/2006	T&I - Review of T&I interim prepaid work.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	9/26/2006	T&I - Beginning testing of accounts payable reconciliations.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	9/26/2006	T&I - Obtain understanding of management's reconciliation process for Accounts Payable	1.6			A1
Nicol	Jeremy M.	JMN	Staff	9/26/2006	T&I - Reviewing AP Narratives & Walkthroughs	1.6			A1
Nicol	Jeremy M.	JMN	Staff	9/26/2006	T&I - Writing AP Test of Controls Documentation	1.8			A1
Peterson	Christopher A.	CAP	Manager	9/26/2006	Meeting with B. Garvey to discuss outstanding review comments.	0.4			A1
Peterson	Christopher A.	CAP	Manager	9/26/2006	Review Hyperion independent testing performed by M. Stille.	2.5			A1
Peterson	Christopher A.	CAP	Manager	9/26/2006	Review Hyperion independent testing performed by M. Stille.	3.1			A1
Ranney	Amber C.	ACR	Senior	9/26/2006	Dayton Interim-detail reviewing the cash account reconciliations.	0.7			A1

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Ranney	Amber C.	ACR	Senior	9/26/2006	Dayton Interim-going over questions with staff related to alternative procedures to confirm AR.	1.8			A1
Ranney	Amber C.	ACR	Senior	9/26/2006	Dayton - Interim-travel time to Dayton for interim audit.	2.5			A1
Rasmussen	Kyle M.	KMR	Intern	9/26/2006	T&I - working on fixed assets work at Interim	9.3			A1
Reddy	Smitha Pingli	SPR	Manager	9/26/2006	Meeting w/ J. Beckman to review SALT provision docs.	2.2			A1
Reddy	Smitha Pingli	SPR	Manager	9/26/2006	Meeting w/ D. Olbrecht re: SALT provision.	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/26/2006	E&C - Update of the PBC List	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/26/2006	E&C - Meeting with the E&C AFD and the accounting personnel to discuss the accounting process going forward to year-end.	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/26/2006	E&C - Inventory Interim Testing	2.8			A1
Saimoua	Omar Issam	OIS	Staff	9/26/2006	E&C - Performed a SAS 65 for the E&C division revenue cycle for the application controls.	4.1			A1
Saimoua	Omar Issam	OIS	Staff	9/26/2006	E&C - Performed a SAS 65 on E&C revenue cycle for the manual and automated controls not yet looked at.	4.2			A1
Schwandt	Lisa N.	LNS	Staff	9/26/2006	Reviewed ASM	1.2			A1
Schwandt	Lisa N.	LNS	Staff	9/26/2006	Created Excel spreadsheet for planning tools	1.4			A1
Schwandt	Lisa N.	LNS	Staff	9/26/2006	Reviewed Delphi 10-K	3.4			A1
Sheckell	Steven F.	SFS	Partner	9/26/2006	Meeting with tax audit team to discuss planning	2.1			A1
Sheckell	Steven F.	SFS	Partner	9/26/2006	Attend Audit Committee meeting in Rochester, NY.	5.9			A1
Simpson	Jamie	JS	Senior Manager	9/26/2006	Discussion with H. Aquino regarding staffing conflicts.	0.8			A1
Simpson	Jamie	JS	Senior Manager	9/26/2006	Review of GIS/FROR information.	1.9			A1
Simpson	Jamie	JS	Senior Manager	9/26/2006	Time spent responding to international emails.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/26/2006	T&I - Discussion with N. Miller regarding T&I status.	0.3			A1
Threet	Crystal M.	CMT	Staff	9/26/2006	DPSS - Met with Mary Hutchison to discuss HR access/edit capabilities.	0.9			A1
Threet	Crystal M.	CMT	Staff	9/26/2006	DPSS - Documentation of HR access/edit capabilities.	1.3			A1
Threet	Crystal M.	CMT	Staff	9/26/2006	DPSS - Testing of HR reports.	1.2			A1

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Threet	Crystal M.	CMT	Staff	9/26/2006	DPSS - Review of independent selection of reports obtained and documented.	1.4			A1
Tosto	Cathy I.	CIT	Partner	9/26/2006	Audit planning meeting with S. Sheckell, A. Krabill, L. DeMers, D. Kelley and J. Hegelmann.	2.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Correspondence with A. Ranney regarding Dayton Estimate to Complete.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Update staffing schedule for Dayton Estimate to Complete.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Revisions to ARMS estimate to complete schedule per J. Simpson.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Correspondence with J. Simpson regarding Delphi ASQ Plan.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Correspondence with N. Miller and M. Boehm regarding inventory packages received via FedEx.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Correspondence with S. Sheckell regarding CFO Report Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Preparation of expense mailer package for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Coordination of badge access for L. Schwandt.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Update Delphi ASQ Plan per K. Asher.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Correspondence with J. Mayernick regarding Delphi Family Tree.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Correspondence with J. Simpson regarding Family Tree Updates.	0.2			A1
Barber	Keith A.	KAB	Senior	9/27/2006	DGL/JE - Q3 Journal entry planning meeting - E&Y and IAS	0.8			A1
Barber	Keith A.	KAB	Senior	9/27/2006	SAP logical access testing lead sheet	1.7			A1

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Barber	Keither A.	KAB	Senior	9/27/2006	DGL/JE - Development of testing procedures for company code 141.	1.9			A1
Barber	Keither A.	KAB	Senior	9/27/2006	SAP program change lead sheet review	2.1			A1
Barber	Keither A.	KAB	Senior	9/27/2006	DGL/JE - Revised testing procedures for company code 141.	2.3			A1
Barber	Keither A.	KAB	Senior	9/27/2006	SAP Review of supporting documentation for program change.	2.3			A1
Barwin	Kristen N.	KNB	Staff	9/27/2006	E&C - Begin Plant testing for SAS 65	2.0			A1
Boehm	Michael J.	MJB	Manager	9/27/2006	DPSS Interim - Preparation of files for archiving.	0.4			A1
Boehm	Michael J.	MJB	Manager	9/27/2006	DPSS Interim - Review of workpapers related to physical inventory observation.	1.3			A1
Boehm	Michael J.	MJB	Manager	9/27/2006	E&S Interim - Preparation of E&S files for archiving.	1.4			A1
Boehm	Michael J.	MJB	Manager	9/27/2006	Internal Controls/Mgmt - Discussions with J. Simpson regarding rollforward testing procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/27/2006	Planning - Consolidated - Review of staffing templates and related discussions with J. Simpson	0.8			A1
Boehm	Michael J.	MJB	Manager	9/27/2006	Quarterly Review - Completion archiving procedures and related conversations with A. Ranney, A. Krabill, and J. Simpson	1.2			A1
Buzzacco	Amanda L.	ALB	Staff	9/27/2006	Dayton - PO testing-selections.	0.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/27/2006	Dayton - E&C-review of consumption delivery.	1.4			A1
Buzzacco	Amanda L.	ALB	Staff	9/27/2006	Dayton - Packard-discussion with D. Burns and J. Bell regarding A/R questions	1.6			A1
Chamarro	Destiny D.	DDC	Staff	9/27/2006	Meet with K. Tau to update on the status on work	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/27/2006	Worked on AR interim work	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/27/2006	Meet with L. Briggs and B. Beam to discuss/receive the AR aging file to send to TSRS in order to complete AR confirms	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/27/2006	Created a inventory by plant schedule A.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/27/2006	Meet with Bob to update/strategize a way to make the process of getting documents more efficient.	0.9			A1

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Chamarro	Destiny D.	DDC	Staff	9/27/2006	Went through/organized supporting documentation for the items already received from the client	1.2			A1
Chamarro	Destiny D.	DDC	Staff	9/27/2006	Discussion with G. Imberger regarding the status of open items	1.3			A1
Chamarro	Destiny D.	DDC	Staff	9/27/2006	Created a master PBC listing, updating figured to reflect new materiality numbers.	3.3			A1
Craig	Tashawna N.	TNC	Staff	9/27/2006	Saginaw - Requested support for sample selections for employee cost cycle	0.9			A1
Craig	Tashawna N.	TNC	Staff	9/27/2006	Saginaw - Met with B. Prueter to discuss PBC listing	1.2			A1
Craig	Tashawna N.	TNC	Staff	9/27/2006	Saginaw - Updated PBC Listing (interim and SOX) for B. Prueter	1.2			A1
Craig	Tashawna N.	TNC	Staff	9/27/2006	Saginaw - Worked on risk assessment assignment for G. Imberger.	1.8			A1
Craig	Tashawna N.	TNC	Staff	9/27/2006	Saginaw - Reperformed management's test of controls for Employee Cost Cycle	4.8			A1
Gerber	Katherine A.	KAG	Senior	9/27/2006	T&I - Expenditure Cycle - discuss procedures/answer questions from staff	0.4			A1
Gerber	Katherine A.	KAG	Senior	9/27/2006	T&I - Status update with Manager and client (Donna)	0.7			A1
Gerber	Katherine A.	KAG	Senior	9/27/2006	T&I - Inventory - discuss 404 procedures with staff	1.1			A1
Gerber	Katherine A.	KAG	Senior	9/27/2006	T&I - Investments - Interim/404 Testing	2.4			A1
Gerber	Katherine A.	KAG	Senior	9/27/2006	T&I - Revenue Cycle - 404 testing	2.6			A1
Harbaugh	James M.	JMH	Staff	9/27/2006	DPSS - Testing physical inventory counts	4.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	Q - Planning - Call from M. Lewis re: Non-U.S. consolidated return listing that matches trial balances to the returns filed	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	Q - Planning - Send e-mail to Trevor requesting staffing for November	0.1			A1
Henning	Jeffrey M.	JMH	Partner	9/27/2006	Conf. call with D. Bayles re: testing considerations	0.7			A1
Henning	Jeffrey M.	JMH	Partner	9/27/2006	Audit status discussions with M. Hatzfeld	1.0			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: concluded on results of our raw materials price testing and signed off on worksteps in AWS	0.2			A1

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Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: discussed documentation received and conclusions reached for inventory price testing with K. Gerber.	0.2			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: received back up support for the calculation of overhead and labor cost portions for FG selection from C. Tompkins.	0.2			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: received documentation from M. Johnson regarding question about selection #8 for the raw materials price testing	0.3			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: dialed-up to check e-mail since we have not been provided internet connection at Division HQ	0.4			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: continued worksteps relating to the book to perpetual reconciliation	0.6			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: discussed questions from Kyle Rasmussen, Intern, relating to fixed assets testing	0.6			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: tied out supporting documentation for sample selection for raw materials price testing	0.7			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: discussed inventory cycle test of controls with K. Gerber.	1.2			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: completed gross margin % analysis spreadsheet for inventory substantive work	1.6			A1
Horner	Kevin John	KJH	Staff	9/27/2006	T&I Interim: tied out supporting documentation for our testing of the process for applying overhead and labor rates for finished goods	1.6			A1
Imberger	Guido	GI	Senior Manager	9/27/2006	Saginaw - Compare corporate Combined Risk assessment with original risk assessment at Saginaw Division to ensure that we cover all risk areas during the audit.	1.3			A1
Kearns	Matthew R.	MRK	Senior	9/27/2006	E&C - Assisting E&Y staff members with questions regarding SAS 65 testing for E&C	2.3			A1
Kearns	Matthew R.	MRK	Senior	9/27/2006	E&C - Reviewing SAS 65 worked performed by E&Y staff members	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Edits to the scoping memo.	1.1			A1

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Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Conference call with M. Boehm and C. Anderson to discuss Cueno cycle count issue.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Status update with M. Boehm and E. Marold.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Response to E&Y Germany e-mail regarding scoping.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Revision to the international AWS file.	1.4			A1
Marold	Erick W.	EWM	Senior	9/27/2006	E&S - Detail review of test of control procedures performed by N. Arnold.	2.8			A1
Marold	Erick W.	EWM	Senior	9/27/2006	Planning for Q3 NSJE testing.	1.8			A1
Marold	Erick W.	EWM	Senior	9/27/2006	Preparation of the Saginaw file for archiving.	3.4			A1
Miller	Nicholas S.	NSM	Manager	9/27/2006	Entry of updated derivative controls into AWS.	1.4			A1
Miller	Nicholas S.	NSM	Manager	9/27/2006	Completion of documentation (i.e. entering AWS objects and making the correct associations) for the significant risk document, as discussed in our team planning event.	3.2			A1
Miller	Nicholas S.	NSM	Manager	9/27/2006	Review of updated corporate derivative information.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	9/27/2006	T&I - Obtain an understanding of data transfers with no invoice and unmatched purchase orders/receiving reports via the narratives and walkthroughs.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	9/27/2006	T&I - Review management's testing of data with no invoice, and opened purchase orders/unmatched receiving reports.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	9/27/2006	T&I - Continued testing of AP Reconciliations.	3.6			A1
Pagac	Matthew M.	MMP	Manager	9/27/2006	ACS - Final sign off for archiving	0.6			A1
Ranney	Amber C.	ACR	Senior	9/27/2006	Dayton Interim-going over confirmation testing procedures with staff	0.7			A1
Ranney	Amber C.	ACR	Senior	9/27/2006	Dayton Interim-detail reviewing testing of customer master file changes	2.6			A1
Ranney	Amber C.	ACR	Senior	9/27/2006	Dayton Interim-detail reviewing cash account reconciliations.	3.6			A1
Ranney	Amber C.	ACR	Senior	9/27/2006	Quarterly Review-preparing files for archive of the Q1/Q2 Review.	1.1			A1
Rasmussen	Kyle M.	KMR	Intern	9/27/2006	T&I - working on fixed assets work at Interim	8.3			A1
Reddy	Smitha Pingli	SPR	Manager	9/27/2006	Discussion w/ J. Beckman re: next steps	0.5			A1

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Rothmund	Mario Valentin	MVR	Staff	9/27/2006	E&C - Met with A. Renaud/ M. Roeder regarding the testing strategy for the Employee Cycle	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/27/2006	E&C - Walked the Staff through the revenue cycle to explain testing strategy	1.8			A1
Rothmund	Mario Valentin	MVR	Staff	9/27/2006	E&C - Review of the SAS 65 Inventory Cycle, mainly the Cost part of the cycle	3.3			A1
Saimoua	Omar Issam	OIS	Staff	9/27/2006	E&C - Cleared all open items relating to the SAS 65 for the revenue cycle that had sufficient information.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	9/27/2006	E&C - Printed out the significant accounts and the related controls, WCGW's and assertions from the 8a view pane.	2.4			A1
Saimoua	Omar Issam	OIS	Staff	9/27/2006	E&C - Printed out the significant processes and the related WCGW's from the 6a view pane for the E&C division.	2.5			A1
Schwandt	Lisa N.	LNS	Staff	9/27/2006	Obtained security badge	0.5			A1
Schwandt	Lisa N.	LNS	Staff	9/27/2006	Reviewed Delphi 10-K	1.0			A1
Schwandt	Lisa N.	LNS	Staff	9/27/2006	Reviewed AWS audit plan setup and files.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	9/27/2006	Made corrections in AWS audit plan	2.2			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	Discussion with M. Hatzfeld regarding budget templates/estimates to complete.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	Discussion with M. Boehm regarding staffing matters fo DPSS and E&S.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	Discussion with A. Krabill regarding international AWS file.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	Meeting with D. Kolano to discuss Q3 non standard journal entry testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	Discussion with E. Marold and K. Barber regarding Q3 journal entry testing approach.	0.6			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	Meeting with D. Kolano to discuss Q3 non standard journal entry testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	T&I - Discussion with N. Miller regarding T&I interim status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/27/2006	Discussion with S. Pacella regarding TSRS matters.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	9/27/2006	SEC Audit Independence- review of non-U.S. entities non-audit services confirmations	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	9/27/2006	Discussion with R. Butcher regarding Active Directory.	0.6			A1
Stille	Mark Jacob	MJS	Staff	9/27/2006	Windows testing and documentation	1.9			A1
Tau	King-Size	KST	Senior	9/27/2006	Saginaw - Prepared the inventory instructions for the E&Y staff observing physical inventory in Athens, AL.	1.1			A1
Tau	King-Size	KST	Senior	9/27/2006	Saginaw - Prepared other physical inventory documents such as count sheet, checklist, and inventory listing by part in dollar value for the E&Y staff observing the inventory on 9/30/06.	0.2			A1
Tau	King-Size	KST	Senior	9/27/2006	Saginaw - Preparation of email to P. Floyd to inform him the details of the physical inventory that he will observe on 9/30/06.	0.3			A1
Tau	King-Size	KST	Senior	9/27/2006	Saginaw - Call with B. Prueter and J. Berzett to discuss the details of the physical inventory that will take place on Sat (9/30).	0.4			A1
Tau	King-Size	KST	Senior	9/27/2006	Saginaw - Discussion with D. Chamarro regarding AR files she needs to obtain for AR confirmation.	0.6			A1
Tau	King-Size	KST	Senior	9/27/2006	Saginaw - Discussion with B. Prueter, G. Imberger, D. Chamarro, and S. Craig to clarify our audit approach and timing.	1.4			A1
Threet	Crystal M.	CMT	Staff	9/27/2006	DPSS - Application control selections and walkthrough.	1.8			A1
Threet	Crystal M.	CMT	Staff	9/27/2006	DPSS - New hire walkthrough in system with M. Dabowski.	0.7			A1
Threet	Crystal M.	CMT	Staff	9/27/2006	DPSS - Budget-to-actual review and documentation with Cheryl (analyst).	2.3			A1
Threet	Crystal M.	CMT	Staff	9/27/2006	DPSS - Completed fixed asset analytic.	0.9			A1
Threet	Crystal M.	CMT	Staff	9/27/2006	DPSS - Reviewed XM Subsidy reconciliation and tie-out.	4.6			A1
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Provide J. Simpson copy of Delphi Bankruptcy News, Issue No. 42.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Coordination of Pension Audit Meeting with S. Sheckell M. Sakowski, M. Boehm and J. Hasse.	0.6			A1

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Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Print and prepare file folders per J. Simpson.	0.9			A1
Barber	Keither A.	KAB	Senior	9/28/2006	SAP logical access testing follow-up questions.	1.9			A1
Barber	Keither A.	KAB	Senior	9/28/2006	DGL/JE - Revised testing procedures for company code 141.	2.2			A1
Barber	Keither A.	KAB	Senior	9/28/2006	SAP/JE - Worked with client SAP team to identify why jobs failed.	2.3			A1
Barber	Keither A.	KAB	Senior	9/28/2006	SAP program change testing follow-up questions.	2.8			A1
Barber	Keither A.	KAB	Senior	9/28/2006	DGL/JE - Revised testing procedures for company code 161.	3.1			A1
Barwin	Kristen N.	KNB	Staff	9/28/2006	E&C - Fixed Asset Review Notes	1.8			A1
Barwin	Kristen N.	KNB	Staff	9/28/2006	E&C - Coopersville Plant SAS 65 Testing	2.6			A1
Barwin	Kristen N.	KNB	Staff	9/28/2006	E&C - Grand Rapids Plant SAS 65 Testing	3.2			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Interim - Met with R. Nedadur and P. Kratz to discuss AP and key reserve reconciliations.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Interim - Status update discussions with J. Harbaugh and C. Threet regarding revenue TOC and XM subsidy receivable.	0.6			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Interim - Review of cash receipts TOC workpapers.	0.8			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Interim - Review of employee cost cycle workpapers.	0.8			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Interim - Review of Expenditure cycle TOC workpapers.	0.9			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Interim - Review of revenue TOC workpapers.	1.8			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Quarterly Review - Preparation of Q3 review PBC list.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	DPSS Quarterly Review - Correspondence with R. Nedadur, D. Langford, and F. Wan regarding Q3 review PBC list.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	E&S Interim - Call with M. McCoy regarding 2007 API procedures at E&S.	0.3			A1
Boehm	Michael J.	MJB	Manager	9/28/2006	E&S Interim - Review of E&S Inventory workpaper documentation.	1.2			A1
Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - debit memo-sample included in workpaper's	0.3			A1

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Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - T&I A/R confirms-review with senior	0.4			A1
Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - documenting open items	0.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - Control framework documentation	0.9			A1
Chamarro	Destiny D.	DDC	Staff	9/28/2006	Sent inventory emails to Alabama and to E&Y for inventory	0.7			A1
Chamarro	Destiny D.	DDC	Staff	9/28/2006	Updated AWS file	0.6			A1
Chamarro	Destiny D.	DDC	Staff	9/28/2006	Updated master PBC list	0.8			A1
Chamarro	Destiny D.	DDC	Staff	9/28/2006	Meet with B. Beam to obtain file for AR confirmations/worked on AR confirmations	1.3			A1
Chamarro	Destiny D.	DDC	Staff	9/28/2006	Worked on test of controls for inventory	1.4			A1
Chamarro	Destiny D.	DDC	Staff	9/28/2006	Created independent TOC requested documents	1.7			A1
Chamarro	Destiny D.	DDC	Staff	9/28/2006	Worked on independent test of control for expenditure cycle	2.7			A1
Craig	Tashawna N.	TNC	Staff	9/28/2006	Saginaw - Selected Samples for the Fixed Asset Cycle	0.8			A1
Craig	Tashawna N.	TNC	Staff	9/28/2006	Saginaw - Selected samples for the Employee Cost Cycle	0.8			A1
Craig	Tashawna N.	TNC	Staff	9/28/2006	Saginaw - Requested populations for independent test of controls of the Employee Cost Cycle	1.1			A1
Craig	Tashawna N.	TNC	Staff	9/28/2006	Saginaw - Completed risk assessment assignment for Guido	1.6			A1
Craig	Tashawna N.	TNC	Staff	9/28/2006	Saginaw - Reperformed management's test of controls for the Employee Cost Cycle	4.8			A1
Ford	David Hampton	DHF	Staff	9/28/2006	Packard - Tested fixed assets.	1.4			A1
Ford	David Hampton	DHF	Staff	9/28/2006	Packard - Cleaned up documentation and sent additional requests regarding fixed assets.	1.3			A1
Ford	David Hampton	DHF	Staff	9/28/2006	Packard - Testing of expenditure controls.	3.4			A1
Gerber	Katherine A.	KAG	Senior	9/28/2006	T&I - expenditure cycle - discuss procedures/testing with staff	0.2			A1
Gerber	Katherine A.	KAG	Senior	9/28/2006	T&I - payroll questions from staff	0.3			A1
Gerber	Katherine A.	KAG	Senior	9/28/2006	T&I - Discussion with Dayton team (AR confirmation testing issue specific to T&I)	0.4			A1
Gerber	Katherine A.	KAG	Senior	9/28/2006	T&I - Investments - Interim/404 Testing	0.6			A1
Gerber	Katherine A.	KAG	Senior	9/28/2006	T&I - Go over open Fixed Asset procedures with K. Rasmussen and answer questions accordingly.	0.7			A1
Gerber	Katherine A.	KAG	Senior	9/28/2006	T&I - Revenue Cycle - interim/404 testing	5.3			A1

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Harbaugh	James M.	JMH	Staff	9/28/2006	DPSS - Reviewing accounts receivable testing	1.7			A1
Harbaugh	James M.	JMH	Staff	9/28/2006	DPSS - Obtaining needed documentation from client	2.2			A1
Harbaugh	James M.	JMH	Staff	9/28/2006	DPSS - Testing inventory balances	3.2			A1
Harbaugh	James M.	JMH	Staff	9/28/2006	DPSS - Testing physical inventory counts	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/28/2006	Corporate - Budget/estimate to complete development.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/28/2006	Saginaw - Discussion with K. Tau to discuss interim audit approach.	3.1			A1
Hegelmann	Julie Ann	JAH	Senior	9/28/2006	Q - Planning - call from M. Lewis re: matching Non-U.S. returns filed, consolidated or single entity, to Non-U.S. trial balances for audit scope worksheet	0.2			A1
Henning	Jeffrey M.	JMH	Partner	9/28/2006	Correspondence with S. Daniels re: status	0.6			A1
Horner	Kevin John	KJH	Staff	9/28/2006	Packard Interim: e-mailed copy of trial balance to D. Ford	0.2			A1
Horner	Kevin John	KJH	Staff	9/28/2006	Packard Interim: went to Delphi HQ to receive sync from M. Pritchard and sync copy of Packard engagement back onto the server.	0.9			A1
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: updated open requests listing for inventory cycle	0.2			A1
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: answered questions by J. Simpson relating to test of controls.	0.3			A1
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: met with E. Creech to request customer return documentation and customer agreement for FOB destination customer	0.4			A1
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: went to Delphi HQ to get sync file of T&I aws file	0.4			A1
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: assisted K. Rasmussen document depreciation reasonableness testing	0.8			A1
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: discussed open items for fixed asset cycle testing with K. Rasmussen.	1.2			A1
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: meeting with C. Tompkins to request items relating to inventory test of controls program	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	9/28/2006	T&I Interim: reviewed test of controls worksteps to determine open request we need to obtain for listing to b provided to D. Greenbury and to determine procedures t finish controls testing	2.4			A1
Imberger	Guido	GI	Senior Manager	9/28/2006	Saginaw - preparation for discussion held with J. Perkins and B. Prueter related to audit process.	0.3			A1
Imberger	Guido	GI	Senior Manager	9/28/2006	Saginaw - discuss status of audit process (SOX testing)	0.7			A1
Imberger	Guido	GI	Senior Manager	9/28/2006	Preparation of documents for the meeting with J. Perkins.	0.3			A1
Kearns	Matthew R.	MRK	Senior	9/28/2006	E&C - Reviewing payroll SAS 65 procedures as well as determining appropriate testing	2.8			A1
Marold	Erick W.	EWM	Senior	9/28/2006	E&S - Detail review and reperformance of inventory cutoff testing.	1.7			A1
Marold	Erick W.	EWM	Senior	9/28/2006	E&S - Preparation of inventory confirmations.	1.8			A1
Marold	Erick W.	EWM	Senior	9/28/2006	E&S - Initial review of the Milwaukee physical inventory observation.	2.1			A1
Marold	Erick W.	EWM	Senior	9/28/2006	Discussions regarding physical inventory observations for SAP locations and methodology for agreeing test counts.	1.4			A1
Miller	Nicholas S.	NSM	Manager	9/28/2006	Meeting with M. Hatzfeld, M. Boehm, M. Kearns, and M. Rothmund to discuss PwC testing, and how we should summarize our findings.	1.8			A1
Miller	Nicholas S.	NSM	Manager	9/28/2006	T&I - Meeting with J. Nicol to answer his questions on purchasing process.	0.3			A1
Miller	Nicholas S.	NSM	Manager	9/28/2006	T&I - Meeting with K. Rasmussen to answer his questions on fixed assets.	0.6			A1
Miller	Nicholas S.	NSM	Manager	9/28/2006	T&I - Meeting with D. Creech to discuss interim status, interim wrap-up and quarterly timing.	0.8			A1
Miller	Nicholas S.	NSM	Manager	9/28/2006	T&I - Review of accrual lead sheets.	0.8			A1
Miller	Nicholas S.	NSM	Manager	9/28/2006	T&I - Review of completed pre-paid workpapers.	1.3			A1
Miller	Nicholas S.	NSM	Manager	9/28/2006	T&I - Review of YTD income statement fluctuations for our audit procedures.	1.9			A1

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Nicol	Jeremy M.	JMN	Staff	9/28/2006	T&I - Creating a sample for certain processes within both the payroll and expenditure cycle.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	9/28/2006	T&I - Discussing needed documentation with R. Burrell and E. Creech.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	9/28/2006	T&I - Testing the purchase orders and trying to match them with receiving reports and purchase requisitions. Testing items for authorization and proper items on the document.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	9/28/2006	T&I - Compiling a list of needed documentation for both the expenditure cycle and the payroll cycle.	3.2			A1
Pacella	Shannon M.	SMP	Manager	9/28/2006	Status meeting with Sr. Manager re: TSRS status.	0.7			A1
Pacella	Shannon M.	SMP	Manager	9/28/2006	Attend Bi-weekly status meeting for SOD.	0.9			A1
Pacella	Shannon M.	SMP	Manager	9/28/2006	Discuss with Core Sr. Manager agenda and meeting materials for upcoming TSRS status meeting.	1.5			A1
Peterson	Christopher A.	CAP	Manager	9/28/2006	Conference call with B. Garvey to discuss global network testing strategy.	0.4			A1
Peterson	Christopher A.	CAP	Manager	9/28/2006	Updating AWS with responses to review comments from IAS.	3.4			A1
Ranney	Amber C.	ACR	Senior	9/28/2006	Dayton Interim-detail reviewing cash reconciliation testing	0.8			A1
Ranney	Amber C.	ACR	Senior	9/28/2006	Dayton Interim-testing controls over cash application	1.7			A1
Ranney	Amber C.	ACR	Senior	9/28/2006	Dayton Interim-reviewing unapplied cash balances and discussing with client	3.2			A1
Rasmussen	Kyle M.	KMR	Intern	9/28/2006	T&I - Sync'ing the T&I AWS file back to server	0.5			A1
Rasmussen	Kyle M.	KMR	Intern	9/28/2006	T&I - Working on fixed assets work at Interim	7.4			A1
Rothmund	Mario Valentin	MVR	Staff	9/28/2006	E&C - Met with M. Schulz regarding open inventory questions, mainly non-productive and negative inventory	0.7			A1
Rothmund	Mario Valentin	MVR	Staff	9/28/2006	E&C - Worked on the Review of the SAS 65 Inventory Cycle	0.9			A1
Rothmund	Mario Valentin	MVR	Staff	9/28/2006	E&C - Worked on the Independent Testing for Inventory Cycle	2.8			A1

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Saimoua	Omar Issam	OIS	Staff	9/28/2006	E&C - Performed SAS 65 for the Inventory Cycle for th Milwaukee plant.	2.6			A1
Saimoua	Omar Issam	OIS	Staff	9/28/2006	E&C - Performed SAS 65 for the employee cost cycle and the financial reporting for the Grand Rapids plant.	3.2			A1
Saimoua	Omar Issam	OIS	Staff	9/28/2006	E&C - Performed SAS 65 for Management testing of the inventory cycle for Grand Rapids.	4.3			A1
Schwandt	Lisa N.	LNS	Staff	9/28/2006	Updated quarterly and annual representation letters	1.8			A1
Schwandt	Lisa N.	LNS	Staff	9/28/2006	Prepared confirmation letters for use in later audit steps	2.7			A1
Schwandt	Lisa N.	LNS	Staff	9/28/2006	E&S - Physical inventory tie-in	0.8			A1
Schwandt	Lisa N.	LNS	Staff	9/28/2006	E&S - Physical Inventory testing documentation	2.7			A1
Sheckell	Steven F.	SFS	Partner	9/28/2006	International coordination	0.9			A1
Simpson	Jamie	JS	Senior Manager	9/28/2006	Conf. call with A. Chung regarding sale of MobileAria (Delphi subsidiary) to another E&Y client	0.4			A1
Simpson	Jamie	JS	Senior Manager	9/28/2006	Conf. call with A. Bianco and S. Pacella to discuss SOD status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/28/2006	Preparation of email response to E&Y Brazil audit team.	0.5			A1
Simpson	Jamie	JS	Senior Manager	9/28/2006	Summarization of changes to audit program based on feedback from K. Asher.	1.1			A1
Simpson	Jamie	JS	Senior Manager	9/28/2006	T&I - Discussions with T&I audit team regarding status of interim substantive work and 404 testing.	2.2			A1
Simpson	Jamie	JS	Senior Manager	9/28/2006	Discussions with S. Pacella to discuss TSRS TDPE.	1.2			A1
Stille	Mark Jacob	MJS	Staff	9/28/2006	Cleaning up of Hyperion testing review comments.	6.4			A1
Tau	King-Sze	KST	Senior	9/28/2006	Saginaw - Discussion with B. Prueter and J. Berzett regarding the physical inventory details on 9/28/06.	0.4			A1
Tau	King-Sze	KST	Senior	9/28/2006	Saginaw - Discussion with D. Chamarro and G. Imberger on AR reconciling items.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Size	KST	Senior	9/28/2006	Saginaw - Discussion with G. Imberger regarding timing to complete test of control, interim audit as of June, interim audit as of Sept, and year-end audit.	0.4			A1
Tau	King-Size	KST	Senior	9/28/2006	Saginaw - Discussion with P. Floyd regarding items that he needs to be aware of when he is performing the physical inventory.	0.6			A1
Tau	King-Size	KST	Senior	9/28/2006	Saginaw - Meet with B. Prueter to answer his question on the "responsible person" and "date requested" information on the master PBC list.	0.6			A1
Tau	King-Size	KST	Senior	9/28/2006	Saginaw - Contacted A. Ventimiglia and L. Tanner regarding staff to observe inventory in Athens on Thursday, 9/28/06.	0.9			A1
Tau	King-Size	KST	Senior	9/28/2006	Saginaw - Reviewed the master PBC list before giving it to B. Prueter.	1.1			A1
Threet	Crystal M.	CMT	Staff	9/28/2006	DPSS - Cash receipts/shipping information documentation for accounts receivable.	3.4			A1
Threet	Crystal M.	CMT	Staff	9/28/2006	DPSS - XM shipping documentation, tie-out, and re-selection.	4.6			A1
Threet	Crystal M.	CMT	Staff	9/28/2006	DPSS - Inquiries/discussion of substantive procedure analytics with Diane.	0.8			A1
Threet	Crystal M.	CMT	Staff	9/28/2006	DPSS - Documentation of analytics.	0.5			A1
Threet	Crystal M.	CMT	Staff	9/28/2006	DPSS - Finish of revenue recognition independent testing.	0.6			A1
Threet	Crystal M.	CMT	Staff	9/28/2006	DPSS - Review of accruals for substantive procedures/independent control testing.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Correspondence with J. Hasse and S. Sheckell regarding FIN 48 Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Correspondence with S. Pacella regarding TSRS Team Directed Planning Event conference room.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Setting up conference room for TSRS Team Directed Planning Event per S. Pacella.	0.3			A1
Arnold	Nathan R.	NRA	Staff	9/29/2006	E&S -Follow-up on inventory open items.	1.5			A1
Barwin	Kristen N.	KNB	Staff	9/29/2006	E&C - Prepare audit folders	0.8			A1
Barwin	Kristen N.	KNB	Staff	9/29/2006	E&C - review of Coopersville Plant - SAS 65 procedures	2.0			A1
Barwin	Kristen N.	KNB	Staff	9/29/2006	E&C - Rochester Plant SAS 65 Testing	3.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	9/29/2006	Financial Reporting SAS 65 Rochester Plant	1.2			A1
Boehm	Michael J.	MJB	Manager	9/29/2006	DPSS Interim - Status update meeting with J. Harbaugh and C. Threet	0.4			A1
Boehm	Michael J.	MJB	Manager	9/29/2006	DPSS Interim - preparation of control testing matrices comparing results of PwC and E&Y testing.	1.8			A1
Boehm	Michael J.	MJB	Manager	9/29/2006	E&S Interim - Discussion of Inventory and Revenue TOC procedures with E. Marold	0.6			A1
Boehm	Michael J.	MJB	Manager	9/29/2006	E&S Interim - Preparation of control testing summary to compare results of E&Y and PwC TOC testing.	4.9			A1
Boehm	Michael J.	MJB	Manager	9/29/2006	Internal Controls/Mgmt - Meeting with J. Volek to discuss Corporate framework, narratives, and treasury TOC schedule.	0.6			A1
Buzzacco	Amanda L.	ALB	Staff	9/29/2006	Dayton - E&C replacement selection review	0.3			A1
Buzzacco	Amanda L.	ALB	Staff	9/29/2006	Dayton - Tooling-clearing review with senior	0.4			A1
Buzzacco	Amanda L.	ALB	Staff	9/29/2006	Dayton - Packard-clear review with senior.	1.1			A1
Buzzacco	Amanda L.	ALB	Staff	9/29/2006	Travel time from Delphi-Dayton.	2.4			A1
Chamarro	Destiny D.	DDC	Staff	9/29/2006	Saginaw - Performed independent TOC for revenue	1.3			A1
Chamarro	Destiny D.	DDC	Staff	9/29/2006	Saginaw - Performed independent TOC for expenditure	2.2			A1
Chamarro	Destiny D.	DDC	Staff	9/29/2006	Organized audit files.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	9/29/2006	Worked on inventory	1.1			A1
Chamarro	Destiny D.	DDC	Staff	9/29/2006	Updated PBC list modified due to client meeting	2.1			A1
Craig	Tashawna N.	TNC	Staff	9/29/2006	Saginaw - Selected sample for independent test of controls - Fixed Asset (Asset Retirements)	0.8			A1
Craig	Tashawna N.	TNC	Staff	9/29/2006	Saginaw - Worked on modifications to Delphi-Steering Worldwide Balance Sheet.	0.8			A1
Craig	Tashawna N.	TNC	Staff	9/29/2006	Saginaw - Performed independent test of controls for fixed asset cycle(asset retirements)	2.2			A1
Craig	Tashawna N.	TNC	Staff	9/29/2006	Saginaw - Reviewed management's tests of controls for the Fixed Asset Cycle (Asset Retirements)	3.2			A1
Floyd	Paul	PF	Staff	9/29/2006	Perform physical inventory observation for the Athens, AL location.	8.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	9/29/2006	Packard - Worked on fixed asset control testing.	1.2			A1
Ford	David Hampton	DHF	Staff	9/29/2006	Packard - Compared corporate audit program to Packard Program.	2.1			A1
Ford	David Hampton	DHF	Staff	9/29/2006	Packard - Worked on Debit memo and non productive purchase control testing	3.1			A1
Harbaugh	James M.	JMH	Staff	9/29/2006	DPSS - Organizing workpapers.	1.4			A1
Harbaugh	James M.	JMH	Staff	9/29/2006	DPSS - Following-up on open items with client	1.6			A1
Harbaugh	James M.	JMH	Staff	9/29/2006	DPSS - Reviewing AP testing	1.9			A1
Harbaugh	James M.	JMH	Staff	9/29/2006	DPSS - Reviewing Accruals testing	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/29/2006	E&C - team meeting to discuss client expectations and the assignment of roles/responsibilities.	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	9/29/2006	Q - Planning - complete audit scope list for income tax and send to A. Krabill for review	0.8			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: dialed-up to receive e-mail, internet connection has not been provided by Division	0.4			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: worked on spreadsheet for cut-off testing c shipments and receipts for inventory testing	0.6			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: tied out book to perpetual reconciliation fo July '06 for our interim work procedures	0.7			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: review documentation received from T. Heater who conducted the physical inventory observatio at the Columbus plant in July	0.8			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: completed the inventory by location analysis for our interim procedures	0.9			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: discussed annual physical inventory testing procedures with N. Miller.	0.9			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: meeting with C. Tompkins to discuss tie out of test counts to costed out perpetual listing	1.2			A1
Horner	Kevin John	KJH	Staff	9/29/2006	T&I Interim: began documentation of test of controls for the inventory cycle	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	9/29/2006	Saginaw - discussions around inventory observation at Alabama due to delay by the client down there, searchin for replacement	0.4			A1
Imberger	Guido	GI	Senior Manager	9/29/2006	Saginaw - discussion held with J. Perkins and B. Prueter related to audit process.	0.3			A1
Kearns	Matthew R.	MRK	Senior	9/29/2006	AHG - Working on physical inventory tie-out procedure for audit of interim inventory balance	3.1			A1
Kearns	Matthew R.	MRK	Senior	9/29/2006	E&C - Working on physical inventory tie-out procedures	1.2			A1
Kearns	Matthew R.	MRK	Senior	9/29/2006	E&C - Assisting E&Y staff with SAS 65 testing questions	1.6			A1
Marold	Erick W.	EWM	Senior	9/29/2006	E&S - Reviewed the GM Credit note related to pre-petition set-offs.	1.3			A1
Marold	Erick W.	EWM	Senior	9/29/2006	E&S - Obtained supporting documentation and prepared analytics for the Setech Store inventory balance.	1.6			A1
Marold	Erick W.	EWM	Senior	9/29/2006	Preparation of the year-end rep letter to be provided to management regarding possible representations.	2.7			A1
Marold	Erick W.	EWM	Senior	9/29/2006	Preparation of the 3rd quarter rep letter.	1.8			A1
Miller	Nicholas S.	NSM	Manager	9/29/2006	Contacting S. Kane, FAS 133 regarding derivatives	0.2			A1
Miller	Nicholas S.	NSM	Manager	9/29/2006	Pulling together derivatives package for S. Kane to review	0.4			A1
Miller	Nicholas S.	NSM	Manager	9/29/2006	Update of the corporate budget based on comments from the team planning event.	1.8			A1
Miller	Nicholas S.	NSM	Manager	9/29/2006	T&I - Time spent trying to figure out how to tie out physical inventory test counts to the general ledger.	0.2			A1
Miller	Nicholas S.	NSM	Manager	9/29/2006	T&I - Review of T&I interim workpapers.	0.4			A1
Miller	Nicholas S.	NSM	Manager	9/29/2006	T&I - Meeting with J. Nicol to discuss the status of the purchasing and payroll testing and develop a strategy for completion.	0.5			A1
Miller	Nicholas S.	NSM	Manager	9/29/2006	T&I - Meeting with K. Horner to discuss the status of th inventory testing and develop a strategy for completion.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/29/2006	T&I - Preparation of a template for T&I to be able to track/compare the PwC findings to the results of our testing of controls.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	9/29/2006	T&I - Reviewed management's testing for vendor supplier master file.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	9/29/2006	T&I - Contact HR & Purchasing regarding needed documentation for next week.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	9/29/2006	T&I - Discuss needed purchasing documentation with purchasing department.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	9/29/2006	T&I - Discuss needed documentation/received documentation with R. Burrell and E. Creech.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	9/29/2006	T&I - Edited AP Review Notes for tests done during the week. Performed TOC on AP Reconciliations and Expenditure Cycle.	2.6			A1
Ranney	Amber C.	ACR	Senior	9/29/2006	Dayton Interim-detail reviewing alternative testing procedures for AR confirmations	2.7			A1
Ranney	Amber C.	ACR	Senior	9/29/2006	Dayton Interim-travel time from Dayton.	3.0			A1
Rothmund	Mario Valentin	MVR	Staff	9/29/2006	Independent Testing for the E&C Employee Cost	1.6			A1
Rothmund	Mario Valentin	MVR	Staff	9/29/2006	Budget Update for the divisions, E&C, AHG, Saginaw, ACS	2.4			A1
Rothmund	Mario Valentin	MVR	Staff	9/29/2006	E&C - Worked on Inventory Interim and Independent Testing	3.1			A1
Saimoua	Omar Issam	OIS	Staff	9/29/2006	Prepared a budget template for the AHG division.	2.2			A1
Saimoua	Omar Issam	OIS	Staff	9/29/2006	Prepared a budget template for the E&C division.	2.5			A1
Saimoua	Omar Issam	OIS	Staff	9/29/2006	Performed SAS 65 review for management testing of E&C plants.	3.9			A1
Schwandt	Lisa N.	LNS	Staff	9/29/2006	AHG - Created folders and organized physical inventory documents	0.3			A1
Schwandt	Lisa N.	LNS	Staff	9/29/2006	AHG - Physical inventory testing documentation in AWS	0.4			A1
Schwandt	Lisa N.	LNS	Staff	9/29/2006	E&C - Physical inventory testing documentation in AWS	1.2			A1
Schwandt	Lisa N.	LNS	Staff	9/29/2006	E&C - Created folders and organized physical inventory documents	2.1			A1
Sheckell	Steven F.	SFS	Partner	9/29/2006	Discuss topics with D. Bayles	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	9/29/2006	Discussion with P. Chadha regarding statutory audit in India.	0.4			A1
Stille	Mark Jacob	MJS	Staff	9/29/2006	Windows testing.	1.2			A1
Stille	Mark Jacob	MJS	Staff	9/29/2006	Windows testing documentation.	0.7			A1
Stille	Mark Jacob	MJS	Staff	9/29/2006	Clean up of Hyperion review comments.	3.6			A1
Tau	King-Sze	KST	Senior	9/29/2006	Saginaw - Call with J. Sapp regarding physical inventory observation this Sat - walked her through the inventory instructions.	0.6			A1
Tau	King-Sze	KST	Senior	9/29/2006	Saginaw - Call with P. Floyd regarding physical inventory observation for the Athens, AL location.	0.9			A1
Tau	King-Sze	KST	Senior	9/29/2006	Saginaw - Discussion with B. Prueter regarding the physical inventory status at Athens location.	0.2			A1
Tau	King-Sze	KST	Senior	9/29/2006	Saginaw - Discussed with S. Craig regarding fixed assets control testing.	0.3			A1
Tau	King-Sze	KST	Senior	9/29/2006	Saginaw - Discussion with B. Prueter regarding the "Date Requested" information on the master PBC list.	0.4			A1
Threet	Crystal M.	CMT	Staff	9/29/2006	DPSS - Met with Fern and Rohini to discuss open items/requests that had been finished.	0.6			A1
Threet	Crystal M.	CMT	Staff	9/29/2006	DPSS - Met with Rohini to discuss XM shipments and review notes.	0.3			A1
Threet	Crystal M.	CMT	Staff	9/29/2006	DPSS - Wrap-up/clean-up of audit areas.	2.2			A1
Threet	Crystal M.	CMT	Staff	9/29/2006	DPSS - Performed substantive procedures on AR Reconciliation.	1.2			A1
Threet	Crystal M.	CMT	Staff	9/29/2006	DPSS - Documented application control testing.	3.2			A1
Threet	Crystal M.	CMT	Staff	9/29/2006	DPSS - Meet with R. Nedadur and L. Irwin to discuss shipment selections and application control testing questions.	0.2			A1
A1 Project Total:						<u>2,879.4</u>		<u>\$0</u>	
Accounting Assistance - A2									
Bankruptcy									
Asher	Kevin F.	KFA	Partner	9/12/2006	Review of GM accounting matters	1.6	\$700	\$1,120	A2
Fitzpatrick	Michael J.	MFJ	Partner	9/14/2006	Research accounting related to frozen pension plan.	1.0	\$750	\$750	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	9/14/2006	Discuss accounting for frozen plan with T. Timko	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	9/14/2006	Review Company's memo summarizing the accounting for pensions and OPEB's in 2nd quarter	1.8	\$525	\$945	A2
Sheckell	Steven F.	SFS	Partner	9/14/2006	Research accounting related to frozen pension plan and accounting for settlement of OPEB's	2.4	\$525	\$1,260	A2
Conat	Arthur L.	ALC	Executive Director	9/15/2006	Call with S. Sheckell regarding accounting for certain pension and retiree medical plan changes	1.0	\$475	\$475	A2
Sheckell	Steven F.	SFS	Partner	9/15/2006	Research accounting for frozen pension plan and various FAS 88 issues	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	9/18/2006	Frozen pension plan and settlement discussion with technical accounting group	1.2	\$525	\$630	A2
Fitzpatrick	Michael J.	MJF	Partner	9/19/2006	Consultation on pension memos.	2.0	\$750	\$1,500	A2
Holman	David L.	DLH	Partner	9/20/2006	Review of attrition plan consultation memo	1.0	\$750	\$750	A2
Fitzpatrick	Michael J.	MJF	Partner	9/21/2006	Review of attrition plan consultation memo	2.0	\$750	\$1,500	A2
Fitzpatrick	Michael J.	MJF	Partner	9/25/2006	Review of pension plan events and related accounting	2.0	\$750	\$1,500	A2
Asher	Kevin F.	KFA	Partner	9/26/2006	Research related to the pension and OPEB plan amendments made by GM	1.9	\$700	\$1,330	A2
Sheckell	Steven F.	SFS	Partner	9/26/2006	Discuss pension accounting topics with S. Kihn related to attrition programs	0.6	\$525	\$315	A2
Larson	Christopher J.	CJL	Partner	9/28/2006	Review of draft pension/OPEB memo.	0.5	\$750	\$375	A2
A2 Bankruptcy Project Total:						21.0		\$13,500	
Catalyst									
Kearns	Matthew R.	MRK	Senior	8/28/2006	Catalyst - Internal meeting discussing open items and timing for completion of audit	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	8/28/2006	Catalyst - filing international E&Y teams correspondence in wkps	1.7	\$225	\$383	A2
Kearns	Matthew R.	MRK	Senior	8/28/2006	Catalyst - working on Consolidated OAR	5.8	\$225	\$1,305	A2
Rothmund	Mario Valentin	MVR	Staff	8/30/2006	LCM Analysis -Confirmation with International Audit teams	1.3	\$200	\$260	A2
Rothmund	Mario Valentin	MVR	Staff	8/30/2006	AFS break-out tie out	4.9	\$200	\$980	A2
Rothmund	Mario Valentin	MVR	Staff	8/31/2006	AFS break -out tie out	1.1	\$200	\$220	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	8/31/2006	Performed subsequent event procedures for Tulsa, Catalyst, including filling out the PGAP list. Subsequent events included testing of files of cash receipts, cash disbursements, journal entries, credit memos and client inquiries through 8/15/2006	3.9	\$200	\$780	A2
Henning	Jeffrey M.	JMH	Partner	9/6/2006	Review of FAS 144 materials relative to Catalyst business, and discussion of Fees/pricing for China JV audit	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	9/6/2006	Meeting with J. Williams, M&A, and K. Tremain to discuss Catalyst timeline and FAS 144 process implications.	1.6	\$525	\$840	A2
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Communicate workpaper access req's to non U.S. offices	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Review Catalyst scheduling.	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Conf. call with Jordan re: Access letter	0.5	\$525	\$263	A2
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Update access letter; obtain counsel approval and redistribute	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Status update call with J. Williams and M&A	1.4	\$525	\$735	A2
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Preparation for status update call with J. Williams and M&A	1.6	\$525	\$840	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/8/2006	Team discussion relative to audit status, review note clearance and financial statement completion	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/8/2006	FAS 144 impairment update discussion with client.	1.1	\$425	\$468	A2
Henning	Jeffrey M.	JMH	Partner	9/8/2006	Conference call regarding status of Catalyst audit	1.4	\$525	\$735	A2
Rothmund	Mario Valentin	MVR	Staff	9/8/2006	Received e-mail from Catalyst Port Elizabeth concerning the LCM calculation - tied in some of the invoices, noting that some are still missing.	0.9	\$200	\$180	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/11/2006	Discussions with C. Arkwright and K. Tremain relative to company progress relative to updated FAS 144 modeling.	3.1	\$425	\$1,318	A2
Henning	Jeffrey M.	JMH	Partner	9/11/2006	Updates re: status of Catalyst audit	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	9/11/2006	Coordination regarding access letters	0.4	\$525	\$210	A2
Kearns	Matthew R.	MRK	Senior	9/11/2006	Making changes to Catalyst combined financial statements	3.6	\$225	\$810	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	9/11/2006	Review and revise Catalyst combined financial PPE statement of cash flows	5.1	\$225	\$1,148	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/12/2006	Review of latest audited financial statement draft, including client prepared cash flow statement support.	1.1	\$425	\$468	A2
Kearns	Matthew R.	MRK	Senior	9/12/2006	Internal meeting to discuss Catalyst status	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	9/12/2006	Preparation of emails to E&Y international teams related to Catalyst audit	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	9/12/2006	Reviewing Tulsa subsequent event audit procedures prepared by staff	2.4	\$225	\$540	A2
Kearns	Matthew R.	MRK	Senior	9/12/2006	Working on revising Catalyst combined financial statements	4.8	\$225	\$1,080	A2
Pagac	Matthew M.	MMP	Manager	9/12/2006	Review/clear inventory review notes.	1.6	\$375	\$600	A2
Pagac	Matthew M.	MMP	Manager	9/12/2006	Discussions with J. Henning regarding inventory review notes.	0.8	\$375	\$300	A2
Kearns	Matthew R.	MRK	Senior	9/13/2006	Updating Catalyst rep letter	1.1	\$225	\$248	A2
Kearns	Matthew R.	MRK	Senior	9/13/2006	Working on updating Catalyst combined financial statements	3.1	\$225	\$698	A2
Kearns	Matthew R.	MRK	Senior	9/13/2006	Clearing review notes for Catalyst	3.2	\$225	\$720	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/14/2006	Discussions with K. Tremain, C. Arkwright, and W. Tilotti re. FAS 144 impairment model.	1.1	\$425	\$468	A2
Henning	Jeffrey M.	JMH	Partner	9/14/2006	Review of cash flow projections for FAS 144 analysis	0.6	\$525	\$315	A2
Kearns	Matthew R.	MRK	Senior	9/14/2006	Making adjustments to Catalyst combined financial statements	1.8	\$225	\$405	A2
Kearns	Matthew R.	MRK	Senior	9/14/2006	Clearing Catalyst review notes	6.3	\$225	\$1,418	A2
Miller	Nicholas S.	NSM	Manager	9/14/2006	Final receipt of sign-off on the Catalyst PGM contract accounting memo from V. Cook.	0.1	\$300	\$30	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/15/2006	Review of revised FAS 144 model with M. Kearns.	1.6	\$425	\$680	A2
Henning	Jeffrey M.	JMH	Partner	9/15/2006	Correspondence re: cash flow forecast for FAS 144	0.7	\$525	\$368	A2
Kearns	Matthew R.	MRK	Senior	9/15/2006	Working reviewing and tie-ing revised Catalyst revised 144 analysis	6.7	\$225	\$1,508	A2
Henning	Jeffrey M.	JMH	Partner	9/17/2006	Status review of Catalyst financial statements, rep letter, and key to-do items	1.3	\$525	\$683	A2
Kearns	Matthew R.	MRK	Senior	9/18/2006	Updating revised FAS 144 analysis and questions	2.3	\$225	\$518	A2
Kearns	Matthew R.	MRK	Senior	9/19/2006	Updating final FAS 144 analysis	1.1	\$225	\$248	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2006	Call with J. Williams, P. Roth, and S. Daraedt to discuss audit status.	2.1	\$425	\$893	A2
Henning	Jeffrey M.	JMH	Partner	9/21/2006	Conference call with Catalyst team	1.0	\$525	\$525	A2
Khetan	Shishir R.	SRK	Senior Manager	9/21/2006	Initial review of management's revised SFAS 144 analysis for various plant locations	0.6	\$425	\$255	A2
Khetan	Shishir R.	SRK	Senior Manager	9/25/2006	Shadow calculations on management's revised SFAS 14 analysis to corroborate management's analysis	1.9	\$425	\$808	A2
Keuchel	Theodore M.	TMK	Partner	9/26/2006	Review file with S. Khetan	0.5	\$525	\$263	A2
Khetan	Shishir R.	SRK	Senior Manager	9/26/2006	Shadow calculations on management's revised SFAS 14 analysis to corroborate management's analysis.	1.4	\$425	\$595	A2
Khetan	Shishir R.	SRK	Senior Manager	9/26/2006	Prepare questions and comments on the analysis for the Audit Team to discuss with management.	1.6	\$425	\$680	A2
Rothmund	Mario Valentin	MVR	Staff	9/26/2006	Reviewed the Catalyst LCM calculation.	1.7	\$200	\$340	A2
Rothmund	Mario Valentin	MVR	Staff	9/26/2006	Call with South Africa to discuss the supporting documentation with K. Tremain and Catalyst South Africa.	0.9	\$200	\$180	A2
Khetan	Shishir R.	SRK	Senior Manager	9/27/2006	Prepare questions and comments on the analysis for the Audit Team to discuss with management and share thoughts with Audit Team	1.0	\$425	\$425	A2
Henning	Jeffrey M.	JMH	Partner	9/28/2006	Review of FAS 144 computations	0.7	\$525	\$368	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/29/2006	Catalyst update meeting with W. Tilloti, K. Tremain, P. Roth and S. Daraedt.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/29/2006	Compilation of E&Y core audit team and E&Y valuation team questions on client-provided FAS 144 model.	1.6	\$425	\$680	A2
A2 Catalyst Project Total:						103.7		\$31,833	
Corporate February-June									
Tosto	Cathy I.	CIT	Partner	2/8/2006	Meeting with S. Kihn and J. Erickson regarding 109 process, discuss discrete items, and ETR process with foreign entities (advisory meeting).	2.0	\$525	\$1,050	A2
Tosto	Cathy I.	CIT	Partner	2/28/2006	Discrete items - prepare materials for meeting with J. Erickson on the subject (advisory).	0.3	\$525	\$158	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	3/10/2006	Review of the Schedule of Posted Adjustments for the year ending 12/31/05 for the T&I division, in addition to review of the adjustments recorded as part of the restatement.	1.3	\$300	\$390	A2
Pochmara	Rose Christine	RCP	Intern	3/12/2006	E&S - Travel time to Kokomo, Indiana (client was not prepared upon arrival).	4.8	*\$50	\$240	A2
Saimoua	Omar Issam	OIS	Staff	3/12/2006	E&S - Travel time to Kokomo, IN (client was not prepared upon arrival).	3.8	*\$63	\$239	A2
Pochmara	Rose Christine	RCP	Intern	3/13/2006	E&S - Review other industries COTs and walkthroughs (inefficient time spent as a result of E&S not being prepared).	8.8	\$100	\$880	A2
Saimoua	Omar Issam	OIS	Staff	3/13/2006	E&S - Review the COT's and the framework to gain a good understanding of the Sales/AR/CR process (inefficient time spent as a result of E&S not being prepared).	8.3	\$125	\$1,038	A2
Vang	Reona Lor	RLV	Senior	3/13/2006	E&S - Reviewed Inventory COTs and linked all COTs with the 2006 Controls Framework (inefficient time spent as a result of E&S not being prepared).	1.1	\$220	\$242	A2
Boehm	Michael J.	MJB	Manager	3/14/2006	E&S - Meeting with M. Wilkes to update status of client assistance requests (due to requests not being available upon arrival).	1.4	\$300	\$420	A2
Vang	Reona Lor	RLV	Senior	3/14/2006	E&S - Discussions with A. Krabill, M. Boehm, and Delphi E&S ICC, M. Wilkes regarding Client Assistance Listing Status (due to requests not being available upon arrival).	1.4	\$220	\$308	A2
Vang	Reona Lor	RLV	Senior	3/15/2006	E&S - Reviewed the Revenue COTs and 2006 Controls Framework (inefficient time spent as a result of E&S not being prepared).	1.6	\$220	\$352	A2
Saimoua	Omar Issam	OIS	Staff	3/16/2006	E&S - Travel time back from Kokomo, IN (client was not prepared upon arrival).	4.3	*\$63	\$271	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/17/2006	Review of Livorno restructuring charge, research of FAS 146, FAS 112, FAS 5, FAS 143 and conclusion on company analysis of reserve.	3.2	\$425	\$1,360	A2
Marold	Erick W.	EWM	Senior	3/17/2006	Reviewed SFAS 146 to determine if the plant closure for Delphi in Italy met the requirements of SFAS 146	2.3	\$250	\$575	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	3/17/2006	Meeting with B. Louis to discuss research of SFAS 146 and SFAS 112.	1.1	\$250	\$275	A2
Marold	Erick W.	EWM	Senior	3/17/2006	Reviewed SFAS 112 to determine applicability to plant closure in Italy.	2.4	\$250	\$600	A2
Pagac	Matthew M.	MMP	Manager	3/17/2006	Discuss SFAS 146 issue for Saginaw	2.1	\$375	\$788	A2
Pochmara	Rose Christine	RCP	Intern	3/17/2006	E&S - Travel time from Kokomo, IN (client was not prepared upon arrival).	4.8	*\$50	\$240	A2
Vang	Reona Lor	RLV	Senior	3/17/2006	Preparation for status update meeting with M. Wilkes, Delphi E&S ICC after 10:30 a.m. (to discuss requests not received upon arrival).	0.4	\$220	\$88	A2
Vang	Reona Lor	RLV	Senior	3/17/2006	Discussion with M. Wilkes, Delphi E&S ICC of the client assistance listing status of opens (to discuss requests not received upon arrival).	0.6	\$220	\$132	A2
Miller	Nicholas S.	NSM	Manager	3/20/2006	Packard - Completion of an inventory memo discussing the inventory procedures.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	3/20/2006	Packard - Discussion with M. Starr and Beth Anne regarding the inventory process.	2.0	\$300	\$600	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/21/2006	Review of Livorno accounting memo and FAS 146, 112 143 research.	2.5	\$425	\$1,063	A2
Miller	Nicholas S.	NSM	Manager	3/21/2006	Packard - Discussion with C. High regarding restatemen adjustments.	1.1	\$300	\$330	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	3/22/2006	Client meeting relative to EY conclusions on Livorno accounting position.	0.8	\$425	\$340	A2
Henning	Jeffrey M.	JMH	Partner	3/22/2006	Conf. call re: Saginaw/Livorno matter	0.3	\$525	\$158	A2
Miller	Nicholas S.	NSM	Manager	3/22/2006	Packard - Discussions with J. Henning and M. Hatzfeld regarding inventory accounting at Packard.	1.1	\$300	\$330	A2
Pagac	Matthew M.	MMP	Manager	3/23/2006	Attend Livorno discussion with Saginaw via conference and meeting preparation (B. Lewis and Team); discussion of Saginaw status with team	1.2	\$375	\$450	A2
Tosto	Cathy I.	CIT	Partner	3/23/2006	Meeting with audit team regarding tax scope (to discuss scope and timing issues as a result of client delays).	1.4	\$525	\$735	A2
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Review risk & control matrix's	1.2	\$225	\$270	A2
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Meet with J. Erickson re: list of items needed (client delays led to inefficiencies).	1.3	\$225	\$293	A2
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Review PBC documents (client delays led to inefficiencies).	1.1	\$225	\$248	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Discuss 404 documentation needed to support (client delays led to inefficiencies).	1.8	\$225	\$405	A2
Hegelmann	Julie Ann	JAH	Senior	3/28/2006	Prepare lists and questions for J. Erickson accordingly (client delays led to inefficiencies).	1.3	\$225	\$293	A2
Tosto	Cathy I.	CIT	Partner	3/28/2006	Review and analyze foreign process memo (client delays led to inefficiencies).	2.9	\$525	\$1,523	A2
Tosto	Cathy I.	CIT	Partner	3/28/2006	Meeting with J. Erickson to discuss tax processes (client delays led to inefficiencies).	1.3	\$525	\$683	A2
Tosto	Cathy I.	CIT	Partner	3/28/2006	Review and analyze overall provision process memo (client delays led to inefficiencies).	2.3	\$525	\$1,208	A2
Van Leeuwen	Brent James	BJV	Senior	3/28/2006	Meeting with J. Ericson to discuss information request and tax processes (client delays led to inefficiencies).	1.3	\$225	\$293	A2
Van Leeuwen	Brent James	BJV	Senior	3/28/2006	Review PBC process documents with C. Tosto/J. Hegelmann to get our ideas together re: which questions we want to ask (client delays led to inefficiencies).	3.8	\$225	\$855	A2
Hegelmann	Julie Ann	JAH	Senior	3/29/2006	Work on 404 documentation (client delays led to inefficiencies).	3.1	\$225	\$698	A2
Hegelmann	Julie Ann	JAH	Senior	3/29/2006	Review documents for requested items list accordingly (client delays led to inefficiencies).	1.3	\$225	\$293	A2
Hegelmann	Julie Ann	JAH	Senior	3/29/2006	Review risk & control matrix and compare to PBC 404 documents (client delays led to inefficiencies).	2.3	\$225	\$518	A2
Hegelmann	Julie Ann	JAH	Senior	3/29/2006	Risk & control matrix - note areas of weakness.	1.1	\$225	\$248	A2
Hegelmann	Julie Ann	JAH	Senior	3/29/2006	Set up appointments with J. Erickson to start walkthroughs (client delays led to inefficiencies).	0.8	\$225	\$180	A2
Tosto	Cathy I.	CIT	Partner	3/29/2006	Review framework document for taxes (client delays led to inefficiencies).	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	3/29/2006	Review client examples of schedules (client delays led to inefficiencies).	1.1	\$525	\$578	A2
Tosto	Cathy I.	CIT	Partner	3/29/2006	Review policy on accounting for JV's (client delays led to inefficiencies).	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	3/29/2006	Update A. Krabill regarding discussions with J. Erickson on tax processes (client delays led to inefficiencies).	0.4	\$525	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	3/29/2006	Compare and contrast Delphi documents with risk and control matrixes and other examples of process documentation.	1.7	\$525	\$893	A2
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Discussed various issues including 2006 Control Framework with A. Krabill.	0.6	\$225	\$135	A2
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Reviewed and discussed documentation received from client with C. Tosto/J. Hegelmann including ETR schedules, valuation allowance memos and schedules, tax reserve memos and schedules, etc (client delays led to inefficiencies).	1.5	\$225	\$338	A2
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Discussion with J. Erickson to pick up documents and schedule a time to get together for 404 walkthroughs (client delays led to inefficiencies).	0.6	\$225	\$135	A2
Hegelmann	Julie Ann	JAH	Senior	3/30/2006	Prepared Control Framework summary, the PBC 404 summaries and the E&Y & Tax Risk and Control Matrix (client delays led to inefficiencies).	1.6	\$225	\$360	A2
Van Leeuwen	Brent James	BJV	Senior	3/30/2006	Prepare list summarizing comparison of Delphi's key controls with expectation (control documentation reviewed modified - led to inefficiencies).	2.6	\$225	\$585	A2
Van Leeuwen	Brent James	BJV	Senior	3/31/2006	Prepare file for Delphi Tax 404 (client delays led to inefficiencies).	0.8	\$225	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	4/4/2006	Coordinate with E&Y staff at Delphi to arrange conference room and internet connections for Wed, Thurs, & Friday (client delays led to inefficiencies).	0.3	\$225	\$68	A2
Miller	Nicholas S.	NSM	Manager	4/4/2006	Update of Packard Inventory memo.	2.8	\$300	\$840	A2
Boehm	Michael J.	MJB	Manager	4/5/2006	E&S - Review of Purchase Orders/Contracts for reimbursable ER&D.	1.2	\$300	\$360	A2
Tosto	Cathy I.	CIT	Partner	4/5/2006	Follow-up call to J. Erickson and S. Gale to obtain 1st qtr reserve information (client delays led to inefficiencies).	0.2	\$525	\$105	A2
Boehm	Michael J.	MJB	Manager	4/7/2006	E&S - Review of ER&D contract for the E&S location	0.4	\$300	\$120	A2

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Boehm	Michael J.	MJB	Manager	4/10/2006	E&S - Review of significant Ford and Hyundai contracts and purchase orders for ER&D projects selected by E&Y.	0.9	\$300	\$270	A2
Boehm	Michael J.	MJB	Manager	4/10/2006	E&S - Discussion of ER&D and reimbursable tooling processes with J. Henning and A. Krabill	1.3	\$300	\$390	A2
Boehm	Michael J.	MJB	Manager	4/12/2006	E&S - Call with A. Krabill, J. Henning, R. Hofmann, and C. Lebeau to discuss reimbursable ER&D	0.8	\$300	\$240	A2
Miller	Nicholas S.	NSM	Manager	4/12/2006	T&I - Time spent tracking down information regarding the division's accounting for tooling and reimbursable engineering expenditures.	2.6	\$300	\$780	A2
Miller	Nicholas S.	NSM	Manager	4/13/2006	T&I - Review of the tooling amortization process.	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	4/13/2006	T&I - Discussion of the tooling amortization process with E&Y team and client personnel.	1.1	\$300	\$330	A2
Ranney	Amber C.	ACR	Senior	4/13/2006	T&I Quarterly Review-discussing the Company's accounting and amortization for Tooling with the audit team and T. Castle.	2.4	\$225	\$540	A2
Simpson	Jamie	JS	Senior Manager	4/13/2006	T&I - Walkthroughs -discussion with A. Ranney regarding Tooling walkthrough.	1.1	\$425	\$468	A2
Van Leeuwen	Brent James	BJV	Senior	4/13/2006	Worked at Delphi on quarterly income tax provision (delays by client resulted in re-work).	0.8	\$225	\$180	A2
Van Leeuwen	Brent James	BJV	Senior	4/13/2006	Discussions with J. Erickson and D. Kelley regarding quarterly income tax provisions (delays by client resulte in inefficiencies).	0.6	\$225	\$135	A2
Van Leeuwen	Brent James	BJV	Senior	4/18/2006	Correspondence with client and internally regarding timing of walkthroughs and Q1 review (client delays resulted in inefficiencies and rework).	0.5	\$225	\$113	A2
Miller	Nicholas S.	NSM	Manager	4/19/2006	T&I - Discussions and review about tooling amortization.	1.8	\$300	\$540	A2
Ranney	Amber C.	ACR	Senior	4/19/2006	T&I Walkthroughs-conference call with J. Meinburg at the Fixed Asset Service Center to discuss the amortization of customer owned tooling, and discussing conversation with audit team.	1.6	\$225	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/20/2006	Meeting with B. Lewis regarding further clarification of Livorno restructuring.	1.9	\$425	\$808	A2
Ranney	Amber C.	ACR	Senior	4/20/2006	T&I Quarterly Review legal summary (CFO Report) and comparing cases to T&I's documentation.	0.9	\$225	\$203	A2
Ranney	Amber C.	ACR	Senior	4/20/2006	T&I Walkthroughs-Discussing the reasonableness of T&I's process of amortizing customer owned tooling with the audit team.	0.8	\$225	\$180	A2
Simpson	Jamie	JS	Senior Manager	4/20/2006	Discussion with A. Ranney regarding tooling for T&I.	0.7	\$425	\$298	A2
Marold	Erick W.	EWM	Senior	4/21/2006	Review of CFO report for Saginaw regarding current legal actions for the division.	2.4	\$250	\$600	A2
Miller	Nicholas S.	NSM	Manager	4/21/2006	T&I - Discussions with A. Ranney regarding the tooling amortization process.	0.4	\$300	\$120	A2
Ranney	Amber C.	ACR	Senior	4/21/2006	T&I Walkthroughs-Updating workpapers and compiling a list of questions for the client based on support receive related to our walkthrough of Customer Tooling, specifically related to amortization.	3.6	\$225	\$810	A2
Ranney	Amber C.	ACR	Senior	4/21/2006	T&I Walkthroughs-Discussing with J. Meinbur regarding list of questions based on support received related to our walkthrough of Customer Tooling.	1.1	\$225	\$248	A2
Miller	Nicholas S.	NSM	Manager	4/24/2006	Review of the T&I tooling walkthrough.	4.8	\$300	\$1,440	A2
Tosto	Cathy I.	CIT	Partner	4/24/2006	Follow-up with D. Kelley and audit team on eff rate change in methodology (advisory - resulted in change to Delphi Methodology).	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	4/24/2006	Discussion with J. Ericson on eff rate with loss jurisdictions (advisory - resulted in change to Delphi Methodology).	0.3	\$525	\$158	A2
Miller	Nicholas S.	NSM	Manager	4/25/2006	Meeting with J. Simpson to discuss the T&I tooling process.	1.0	\$300	\$300	A2
Ranney	Amber C.	ACR	Senior	4/25/2006	T&I Walkthroughs-Discussing documentation of Amortization of Customer Tooling with audit team.	1.4	\$225	\$315	A2
Simpson	Jamie	JS	Senior Manager	4/25/2006	Discussion with A. Ranney regarding T&I tooling accounting.	0.5	\$425	\$213	A2
Simpson	Jamie	JS	Senior Manager	4/25/2006	Discussion with N. Miller regarding tooling accounting at T&I.	0.8	\$425	\$340	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	4/26/2006	T&I Quarterly review-discussing our quarterly testing approach with the audit team regarding the Customer-owned tooling balance, and providing client with testing selections.	2.0	\$225	\$450	A2
Simpson	Jamie	JS	Senior Manager	4/26/2006	Discussion with A. Ranney regarding tooling testing at T&I.	0.6	\$425	\$255	A2
Boehm	Michael J.	MJB	Manager	4/27/2006	Discussion with J. Henning & A. Krabill regarding EITF 99-5, tooling, and ER&D accounting at E&S division.	1.6	\$300	\$480	A2
Boehm	Michael J.	MJB	Manager	4/27/2006	E&S - Met with C. Lebeau to obtain spend-by-month information on ER&D projects	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	4/27/2006	Review of the Packard 2005 SOPA items.	0.7	\$300	\$210	A2
Avila-Villegas	Vanessa	VAV	Senior	5/1/2006	Perform the Legal reserve walk-through applicable to Packard.	3.1	\$275	\$853	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/3/2006	E&C - Review of quarterly CFO report.	2.8	\$425	\$1,190	A2
Simpson	Jamie	JS	Senior Manager	5/4/2006	Discussion with A. Krabill, S. Sheckell, and N. Miller regarding FAS 146/112 as it relates to T&I.	1.5	\$425	\$638	A2
Simpson	Jamie	JS	Senior Manager	5/4/2006	Time spent reviewing T&I FAS 146 memo.	1.0	\$425	\$425	A2
Miller	Nicholas S.	NSM	Manager	5/8/2006	Packard - Review of the inventory costing walkthrough, and reassessing the manner in which inventory is accounted for.	2.8	\$300	\$840	A2
Boehm	Michael J.	MJB	Manager	5/10/2006	E&S - Preparation of tooling walkthrough for E&S including related research of EITF 99-5.	2.5	\$300	\$750	A2
Ranney	Amber C.	ACR	Senior	5/11/2006	T&I Quarterly Review-reading through legal analysis and making a list of follow-up questions for the client.	2.3	\$225	\$518	A2
Ranney	Amber C.	ACR	Senior	5/12/2006	T&I Quarterly Review-review legal analysis and making a list of follow-up questions for the client.	0.4	\$225	\$90	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	5/15/2006	Review of revised impairment calculations for global packard sites, based upon KPMG FAS 144 valuations.	3.9	\$425	\$1,658	A2
Tosto	Cathy I.	CIT	Partner	5/15/2006	Discuss 1st qtr with S. Sheckell, K. Asher, and D. Kelley (discussion on deficiencies and issues identified),	0.4	\$525	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Van Leeuwen	Brent James	BJV	Senior	5/15/2006	Reviewed various tax documents and forwarded documents to C. Smith accordingly (delays by client let to inefficiencies and rework).	1.3	\$225	\$293	A2
Smith	Christopher W.	CWS	Executive Director	5/16/2006	Meet with C. Tosto and L. DeMers to plan items to review for first quarter reporting tax review (delays by client let to inefficiencies).	1.1	\$475	\$523	A2
Tosto	Cathy I.	CIT	Partner	5/16/2006	Discuss 1st Qtr. provision and 404 work with L. demers and C. Smith (delays by client let to inefficiencies and rework).	1.4	\$525	\$735	A2
Smith	Christopher W.	CWS	Executive Director	5/17/2006	Prepare list of first quarter tax review questions for J. Erickson in preparation for meeting today (delays by Delphi resulted in inefficiencies and rework).	0.6	\$475	\$285	A2
Van Leeuwen	Brent James	BJV	Senior	5/17/2006	Prepare for meeting with J. Erickson regarding first quarter information request and timing (delays by Delph resulted in inefficiencies and rework).	1.7	\$225	\$383	A2
Smith	Christopher W.	CWS	Executive Director	5/18/2006	Prepare for first quarter tax review meeting with J. Erickson by reviewing Effective Tax Rate calculation process and controls (delays by client led to inefficiency and rework)	1.2	\$475	\$570	A2
Smith	Christopher W.	CWS	Executive Director	5/18/2006	Preparation/review of first quarter tax review information follow-up items lists	1.4	\$475	\$665	A2
Van Leeuwen	Brent James	BJV	Senior	5/18/2006	Discussed strategy with C. Smith, L. DeMers and J. Hegelmann (delays by client led to inefficiencies and re-work).	0.8	\$225	\$180	A2
Van Leeuwen	Brent James	BJV	Senior	5/18/2006	Compiled list of questions for Rona regarding Q1 2006 ETR schedules (delays by client led to inefficiencies and rework).	0.6	\$225	\$135	A2
Smith	Christopher W.	CWS	Executive Director	5/19/2006	First quarter tax review meeting with R. Patel to discuss follow-up issues for foreign ETR calculation	0.9	\$475	\$428	A2
Van Leeuwen	Brent James	BJV	Senior	5/19/2006	Discussed strategy regarding next week with J. Hegelmann and C. Smith (delays by client led to inefficiencies and re-work).	1.1	\$225	\$248	A2
Van Leeuwen	Brent James	BJV	Senior	5/19/2006	Updated documentation as a result of 1st Quarter tax review meeting with R. Patel (delays by client led to inefficiencies and re-work).	0.7	\$225	\$158	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Van Leeuwen	Brent James	BJV	Senior	5/19/2006	1st Quarter tax review meeting with R. Patel to discuss follow-up issues for foreign ETR calculation (FIN 48 advisory meeting).	0.9	\$225	\$203	A2
Miller	Nicholas S.	NSM	Manager	5/24/2006	Work on open items for T&I, including E&O reserves and legal reserves.	1.5	\$300	\$450	A2
Smith	Christopher W.	CWS	Executive Director	5/24/2006	Conference call w/ A. Krabill and L. DeMers to coordinate first quarter Sec. 404 procedures (delays by client led to inefficiencies and re-work).	0.6	\$475	\$285	A2
Smith	Christopher W.	CWS	Executive Director	5/30/2006	First quarter tax review follow-up message to Z. Matice (delays by client led to inefficiencies and re-work).	0.2	\$475	\$95	A2
Tosto	Cathy I.	CIT	Partner	5/30/2006	Status discussion with L. DeMers and C. Smith (delays by client led to inefficiencies and re-work).	0.3	\$525	\$158	A2
Smith	Christopher W.	CWS	Executive Director	6/6/2006	Travel time to Delphi HQ in Troy, MI for first quarter tax review work (delays by client led to inefficiencies and re-work).	3.6	*\$238	\$857	A2
Smith	Christopher W.	CWS	Executive Director	6/6/2006	Review of first quarter tax review summary tax memorandum (delays by client led to inefficiencies and re-work).	1.3	\$475	\$618	A2
Van Leeuwen	Brent James	BJV	Senior	6/6/2006	Prepared first draft of Summary Tax Memorandum (delays by client led to inefficiencies and re-work).	4.1	\$225	\$923	A2
Van Leeuwen	Brent James	BJV	Senior	6/6/2006	Tax - Discussions regarding strategy, etc (delays by client led to inefficiencies and re-work).	1.9	\$225	\$428	A2
Smith	Christopher W.	CWS	Executive Director	6/7/2006	First quarter tax review - status update for C. Tosto (to discuss client delays).	0.6	\$475	\$285	A2
Smith	Christopher W.	CWS	Executive Director	6/7/2006	Travel time from Delphi HQ in Troy, MI for first quarter tax review work (delays by client led to inefficiencies and re-work).	3.6	*\$238	\$857	A2
Smith	Christopher W.	CWS	Executive Director	6/7/2006	Review draft first quarter Summary Tax Memo and note changes (delays by client led to inefficiencies and re-work).	1.1	\$475	\$523	A2
Pagac	Matthew M.	MMP	Manager	6/9/2006	AHG - Meeting with S. Thomas & G. Anderson regarding legal reserve & quarterly inquiries & related pre & post prep	2.6	\$375	\$975	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	6/12/2006	Meeting with client and E&Y team regarding oci issue (related to introperiod tax allocation).	1.8	\$525	\$945	A2
Smith	Christopher W.	CWS	Executive Director	6/13/2006	First quarter tax review coordination (as a result of client delays).	0.2	\$475	\$95	A2
Krabill	Aaron J.	AJK	Senior Manager	6/14/2006	E&S - Review of the company's latest draft of the ER&I memo	1.1	\$425	\$468	A2
Van Leeuwen	Brent James	BJV	Senior	6/14/2006	Reviewed emails regarding scheduling, Q1 work, tax contingency meeting, etc. (modified as a result of client delays).	0.5	\$225	\$113	A2
Van Leeuwen	Brent James	BJV	Senior	6/14/2006	Discussion re: Delphi Q1 review scheduling, etc. (modified as a result of client delays).	0.9	\$225	\$203	A2
Boehm	Michael J.	MJB	Manager	6/16/2006	E&S - Correspondence with R. Hofmann regarding E&S depreciation expense adjustments.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	6/16/2006	E&S - Reviewed email from S. Van Dyke regarding depreciation adjustments for impaired sites.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	6/16/2006	T&I - Finalizing procedures on the T&I quarter, including review of the legal reserves and the Q1 impairment adjustments.	2.9	\$300	\$870	A2
Sheckell	Steven F.	SFS	Partner	6/16/2006	Audit status update with J. Sheehan re: Q1 subs. events.	2.1	\$525	\$1,103	A2
Krabill	Aaron J.	AJK	Senior Manager	6/19/2006	DPSS - Research and discussions regarding account treatment of XM subsidy	2.8	\$425	\$1,190	A2
Miller	Nicholas S.	NSM	Manager	6/19/2006	Packard - Meeting with C. Zerull to discuss the Q1 depreciation expense.	1.2	\$300	\$360	A2
Sheckell	Steven F.	SFS	Partner	6/20/2006	Status update meeting with J. Sheehan and staff re: Q1 subs. events.	1.8	\$525	\$945	A2
Simpson	Jamie	JS	Senior Manager	6/20/2006	Preparation of agenda for audit status meeting with J. Sheehan re: Q1 subs. events.	1.1	\$425	\$468	A2
Boehm	Michael J.	MJB	Manager	6/21/2006	DPSS - Call with A. Krabill to discuss EITF 99-19 and 02-16 as they relate to XM Subsidy Accounting	0.8	\$300	\$240	A2
Boehm	Michael J.	MJB	Manager	6/21/2006	DPSS - Research of EITF 02-16, 99-15, and 03-10 as they relate to DPSS accounting for relationship with XM	1.2	\$300	\$360	A2
Boehm	Michael J.	MJB	Manager	6/21/2006	DPSS - Preparation of accounting memo regarding XM subsidy accounting.	2.3	\$300	\$690	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	6/21/2006	Prep for status meeting with J. Sheehan et.al re: Q1 subs. Events.	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	6/21/2006	Status meeting with J. Sheehan et. al re: Q1 subs. Events.	1.8	\$525	\$945	A2
Krabill	Aaron J.	AJK	Senior Manager	6/21/2006	DPSS - Research and discussions regarding account treatment of XM subsidy	2.2	\$425	\$935	A2
Krabill	Aaron J.	AJK	Senior Manager	6/21/2006	DPSS - Review of draft XM subsidy memo	1.2	\$425	\$510	A2
Miller	Nicholas S.	NSM	Manager	6/21/2006	Packard - Review of Q1 depreciation charges taken.	1.2	\$300	\$360	A2
Simpson	Jamie	JS	Senior Manager	6/21/2006	Preparation for audit status meeting with J. Sheehan re: Q1 subs. events.	0.5	\$425	\$213	A2
Boehm	Michael J.	MJB	Manager	6/22/2006	DPSS - Preparation of accounting memo regarding accounting for XM subsidy.	0.8	\$300	\$240	A2
Krabill	Aaron J.	AJK	Senior Manager	6/22/2006	E&S - Research regarding ER&D	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	6/22/2006	T&I - Review of T&I legal reserve analysis.	1.3	\$425	\$553	A2
Boehm	Michael J.	MJB	Manager	6/23/2006	DPSS - Review of DPSS documentation of Legal Reserves and consideration of cases on CFO Letter unde FAS 5 criteria	1.3	\$300	\$390	A2
Miller	Nicholas S.	NSM	Manager	6/23/2006	T&I - Meeting with D. Greenbury and J. Simpson to answer open questions for Q1 review (legal, tooling, inventory reserves, fluctuations).	2.5	\$300	\$750	A2
Simpson	Jamie	JS	Senior Manager	6/23/2006	T&I - Meeting with D. Greenbury at T&I to discuss Q1 open items.	2.4	\$425	\$1,020	A2
Simpson	Jamie	JS	Senior Manager	6/23/2006	T&I - Documentation of T&I legal reserve (CFO report) follow-up questions.	1.2	\$425	\$510	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2006	E&C - Barcelona restructuring review	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/26/2006	E&C - Review of villeron restructuring accounting.	1.7	\$425	\$723	A2
Miller	Nicholas S.	NSM	Manager	6/26/2006	T&I - Meeting with S. Kokic to go through Q1 depreciation adjustment for the divisions impairment analysis.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	6/27/2006	DPSS Quarterly Review - Call with and review of e-mai from R. Nedadur regarding XM Subsidy accounting.	0.7	\$300	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/27/2006	E&C - Villeron and Barcelona review of restructuring.	3.3	\$425	\$1,403	A2
Simpson	Jamie	JS	Senior Manager	6/27/2006	T&I - Review of T&I depreciation adjustment for Q1 and memo.	1.2	\$425	\$510	A2
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Preparation for T. Timko status meeting re: Q1 subs. events.	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	6/28/2006	Attend status meeting with T. Timko re: Q1 subs. events.	1.7	\$525	\$893	A2
Pagac	Matthew M.	MMP	Manager	6/28/2006	E&C - update calls with legal counsel, J. Brooks and J. Henning.	1.8	\$375	\$675	A2
Sheckell	Steven F.	SFS	Partner	6/28/2006	Status meeting with T. Timko re: Q1 subs. events.	1.4	\$525	\$735	A2
Sheckell	Steven F.	SFS	Partner	6/28/2006	Discussion with J. Simpson regarding audit status meeting re: Q1 subs. events.	0.6	\$525	\$315	A2
Simpson	Jamie	JS	Senior Manager	6/28/2006	Discussion with S. Sheckell regarding audit status meeting re: Q1 subs. events.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	6/29/2006	Discussion with S. Sheckell regarding agenda for status meeting with J. Sheehan re: Q1 subs. events.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	6/29/2006	T&I - Discussion with J. Henning regarding T&I FAS 112 memo.	0.6	\$425	\$255	A2
Asher	Kevin F.	KFA	Partner	6/30/2006	Meeting with J. Sheehan on Q1 SAS 100 work re: Q1 subs. events.	2.9	\$700	\$2,030	A2
Henning	Jeffrey M.	JMH	Partner	6/30/2006	Q1 status meeting with J. Sheehan, et. al re: Q1 subs. events.	1.8	\$525	\$945	A2
Sheckell	Steven F.	SFS	Partner	6/30/2006	Corporate update meeting with J. Sheehan, J. Williams and S. Kihn re: Q1 subs. events.	2.3	\$525	\$1,208	A2
Simpson	Jamie	JS	Senior Manager	6/30/2006	Preparation for audit status meeting with J. Sheehan re: Q1 subs. events.	0.5	\$425	\$213	A2
Simpson	Jamie	JS	Senior Manager	6/30/2006	Audit status meeting with J. Sheehan, T. Timko, J. Williams, and S. Kihn re: Q1 subs. events.	2.4	\$425	\$1,020	A2
A2 Corporate Project Subtotal (February-June):						276.1		\$86,371	
* Billed at 1/2 of hourly billing rate									
September									
Henning	Jeffrey M.	JMH	Partner	9/5/2006	Participation in D. Bayles weekly ICC call to review E&Y audit approach	1.4	\$525	\$735	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/5/2006	IC NA and Europe Conference call. J. Henning, J. Simpson and myself presented.	1.6	\$425	\$680	A2
Simpson	Jamie	JS	Senior Manager	9/5/2006	Preparation for meeting with internal controls group on E&Y reliance strategy.	1.2	\$425	\$510	A2
Simpson	Jamie	JS	Senior Manager	9/5/2006	Meeting with D. Bayles and IC group to discuss E&Y reliance strategy.	1.7	\$425	\$723	A2
Henning	Jeffrey M.	JMH	Partner	9/6/2006	Conference call with Delphi SOX Asia Pac team to discuss E&Y reliance strategy	1.1	\$525	\$578	A2
Krabill	Aaron J.	AJK	Senior Manager	9/6/2006	404 conference call with IC group regarding E&Y reliance - Asia locations.	0.9	\$425	\$383	A2
Rothmund	Mario Valentin	MVR	Staff	9/6/2006	AHG - Meeting with PwC to go through the Open Items List and items we needed further explanations.	0.6	\$200	\$120	A2
Simpson	Jamie	JS	Senior Manager	9/6/2006	Conf. call with D. Bayles and Asia pacific IC managers to discuss internal controls reliance.	0.8	\$425	\$340	A2
Rothmund	Mario Valentin	MVR	Staff	9/7/2006	AHG - Meeting with PwC to go through the Open Items List and items we needed further explanations.	0.8	\$200	\$160	A2
Krabill	Aaron J.	AJK	Senior Manager	9/8/2006	Research re: FAS 142 and segment realignment.	0.8	\$425	\$340	A2
Rothmund	Mario Valentin	MVR	Staff	9/8/2006	AHG - Meeting with PwC to go through the Open Items List and items we needed further explanations.	0.7	\$200	\$140	A2
Rothmund	Mario Valentin	MVR	Staff	9/8/2006	E&C - Meeting with A. Renaud to go through the PBC List and clarify the Open items and questions relating to our request.	1.6	\$200	\$320	A2
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: sent out inquiry to D. Vogel, A/R Clerk, to obtain July account reconciliations (multiple requests required to get recs).	0.2	\$125	\$25	A2
Horner	Kevin John	KJH	Staff	9/11/2006	Packard Interim: spoke with S. Bratberg to discuss statu: of requests made for price master and customer master file (excess time incurred b/c audit requests were not timely processed).	0.4	\$125	\$50	A2
Krabill	Aaron J.	AJK	Senior Manager	9/11/2006	Meeting with S. Sheckell, J. Williams and A. Brazier to discuss the impact of the Q3 reorganization on the accounting and impairment testing of goodwill.	1.1	\$425	\$468	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/11/2006	Research/preparation for the meeting with J. Williams regarding reorganization and the impact on the company's goodwill accounting/impairment testing.	1.4	\$425	\$595	A2
DeMers	Laurie A.	LAD	Senior Manager	9/12/2006	Prepare draft presentation to be used for FIN 48 education for Delphi tax personnel	1.3	\$425	\$553	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/12/2006	Meeting with J. Simpson and S. Pacella to discuss E&Y' understanding of ACS specific controls versus Delphi divisional controls, in preparation for 9/12/06 D. Fiddler meeting (client insufficient documentation).	1.1	\$425	\$468	A2
Horner	Kevin John	KJH	Staff	9/12/2006	Conference call with M. Hatzfeld and N. Miller to discuss ACS relationship for payroll and accounts payable (excess time incurred b/c management's lack of documentation).	1.4	\$125	\$175	A2
DeMers	Laurie A.	LAD	Senior Manager	9/13/2006	Conference call with J. Oglethorpe from E&Y national Tax regarding FIN 48 educational materials.	1.2	\$425	\$510	A2
DeMers	Laurie A.	LAD	Senior Manager	9/13/2006	Modify standard PowerPoint presentation for FIN 48 for use with Delphi tax department as educational materials.	2.2	\$425	\$935	A2
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Try to obtain audit workpapers from PBC request listing (additional time b/c requests were not promptly provided).	0.5	\$250	\$125	A2
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Work on obtaining support for items requested on the PBC listing (additional time b/c requests were not promptly provided).	0.6	\$250	\$150	A2
Gerber	Katherine A.	KAG	Senior	9/13/2006	T&I - Meet with E. Creech to discuss revenue requests on the PBC listing (additional time b/c requests were not promptly provided).	1.0	\$250	\$250	A2
Krabill	Aaron J.	AJK	Senior Manager	9/13/2006	Conference call with K. Asher, S. Sheckell, D. Kelly and C. Tosto to discuss the upcoming meeting with the J. Whitson and T. Timko.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	9/13/2006	Research regarding segments related to planned reorg.	1.1	\$425	\$468	A2
Pritchard	Melinda J.	MJP	Senior	9/13/2006	Packard - follow-up with client on open items (time incurred b/c client did not provide audit requests timely).	0.3	\$225	\$68	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/14/2006	E&C - discussion with A. Renould (E&C accounting manager) to discuss timing of next week's EY/E&C interim audit meeting (over and above normal time requirements).	1.6	\$425	\$680	A2
Horner	Kevin John	KJH	Staff	9/14/2006	Packard Interim: call with I. Smith to discuss status of DGL user access testing requests (follow-up on requests not timely fulfilled).	0.4	\$125	\$50	A2
Krabill	Aaron J.	AJK	Senior Manager	9/14/2006	Preparation of the FIN 48 slide deck for the meeting with the J. Whitson and T. Timko on September 18th.	2.1	\$425	\$893	A2
Krabill	Aaron J.	AJK	Senior Manager	9/14/2006	Preparation for call with J. Burns to discuss 142 testing we are asking the E&Y valuation group to perform.	0.9	\$425	\$383	A2
Krabill	Aaron J.	AJK	Senior Manager	9/14/2006	Call with J. Burns to discuss 142 testing we are asking the E&Y valuation group to perform.	0.6	\$425	\$255	A2
Sheckell	Steven F.	SFS	Partner	9/14/2006	Discuss FAS 142 valuation auditing with J. Burns	0.7	\$525	\$368	A2
Tosto	Cathy I.	CIT	Partner	9/14/2006	Review FIN 48 presentation material for Sept. 18th meeting with T. Timko and J. Whitson.	0.3	\$525	\$158	A2
Krabill	Aaron J.	AJK	Senior Manager	9/15/2006	Review of presentation for Monday's meeting with J. Whitson and T. Timko.	1.8	\$425	\$765	A2
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Assistance with FIN 48 and other tax slides for client meeting per A. Krabill and D. Kelley.	0.8	\$125	\$100	A2
Asher	Kevin F.	KFA	Partner	9/18/2006	Research regarding adoption of FIN 48	1.1	\$700	\$770	A2
Gerber	Katherine A.	KAG	Senior	9/18/2006	T&I - update PBC listing & go through with client (additional time b/c requests were not promptly provided).	0.7	\$250	\$175	A2
Pritchard	Melinda J.	MJP	Senior	9/18/2006	Packard - follow-up with client on open items (excess time following-up on open items).	0.2	\$225	\$45	A2
Krabill	Aaron J.	AJK	Senior Manager	9/19/2006	Preparation of materials related to required FIN 48 disclosures.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	9/19/2006	Meeting with A. Brazier to discuss the status of the Company's segment analysis and FAS 142 issues resulting from the reorganization.	1.0	\$425	\$425	A2
Pritchard	Melinda J.	MJP	Senior	9/19/2006	Packard - discuss struggle to obtain requested support with Chris; send email of open items to Chris accordingly (excess time trying to obtain audit requests).	0.3	\$225	\$68	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	9/19/2006	Research accounting for reorganization of FAS 142 reporting units	1.4	\$525	\$735	A2
Asher	Kevin F.	KFA	Partner	9/20/2006	Research on FIN 48	0.9	\$700	\$630	A2
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Meeting with S. Sheckell, D. Kelly and K. Asher to discuss FIN 48 approach for Delphi.	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Meeting with A. Brazier to discuss the Company's approach to the reorganization impact on goodwill, 3-09 test results as of mid-year and FIN 46 impact on an acquisition of additional shares of an equity method investment.	2.4	\$425	\$1,020	A2
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Provide copies of FIN 48 slides per C. Tosto.	0.3	\$125	\$38	A2
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Update FIN 48 slides for meeting for C. Tosto and tax team.	0.4	\$125	\$50	A2
DeMers	Laurie A.	LAD	Senior Manager	9/21/2006	Meeting with B. Sparks, S. Gale, J. Williams, J. Erickson, S. Sheckell, and C. Tosto to discuss foreign considerations for gathering FIN 48 documentation and the company's planned timeline of events for implementation.	2.6	\$425	\$1,105	A2
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	Planning meeting with C. Tosto to discuss FIN 48 assistance.	0.9	\$425	\$383	A2
Krabill	Aaron J.	AJK	Senior Manager	9/21/2006	Meeting with Delphi tax directors, S. Sheckell, C. Tosto, L. Demers, J. Erikson and J. Williams to discuss the Company's approach to FIN 48.	2.9	\$425	\$1,233	A2
Marold	Erick W.	EWM	Senior	9/21/2006	E&S - Prepared an analysis to determine financial impact of A/P errors identified.	2.3	\$250	\$575	A2
Sheckell	Steven F.	SFS	Partner	9/21/2006	FIN 48 consultation with tax group	2.1	\$525	\$1,103	A2
Tosto	Cathy I.	CIT	Partner	9/21/2006	Follow-up to FIN 48 meeting on implementation	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	9/21/2006	Preparation for FIN 48 meeting	0.8	\$525	\$420	A2
Tosto	Cathy I.	CIT	Partner	9/21/2006	FIN 48 mtg with B. Sparks, J. Williams, J. Erickson, M. Cohn, and S. Gale.	2.8	\$525	\$1,470	A2
Hegelmann	Julie Ann	JAH	Senior	9/22/2006	Qtr - Call to J. Erickson re: specific data on Paris FAS 109 tax pack training for team Delphi	0.2	\$225	\$45	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	9/22/2006	Qtr - Communications from C. Tosto re: gather data on Paris tax pack training from E&Y team and Delphi team	0.2	\$225	\$45	A2
Hegelmann	Julie Ann	JAH	Senior	9/22/2006	Qtr - review e-mail responses from J. Erickson & Connie re: FAS 109 training.	0.2	\$225	\$45	A2
Horner	Kevin John	KJH	Staff	9/22/2006	Packard Interim: per request of N. Miller, created open items/open requests listing for status meeting with C. Zerull (time spent accumulating open items from client).	0.9	\$125	\$113	A2
Marold	Erick W.	EWM	Senior	9/22/2006	Discussion with A. Krabill regarding inventory transfers and SFAS 142.	0.9	\$250	\$225	A2
Pritchard	Melinda J.	MJP	Senior	9/22/2006	Packard - call with Chris regarding open items (additional time spent obtaining open items).	0.3	\$225	\$68	A2
Tosto	Cathy I.	CIT	Partner	9/22/2006	FIN 48 - debrief with D. Kelley and discuss next steps o assisting Delphi with FIN 48.	0.9	\$525	\$473	A2
Beckman	James J.	JJB	Partner	9/26/2006	Meeting with A. Krabill and L. DeMers to discuss FIN 48 doc on other SALT related issues.	2.6	\$525	\$1,365	A2
DeMers	Laurie A.	LAD	Senior Manager	9/26/2006	Meeting with J. Beckman regarding proposed FIN 48 materials.	0.4	\$425	\$170	A2
DeMers	Laurie A.	LAD	Senior Manager	9/26/2006	Follow-up discussions with J. Hegelmann regarding elements of FIN 48 information request.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	9/26/2006	Review several examples of suggested FIN 48 educational and potential documentation materials for purposes of proposing considerations for foreign FIN 48 information gathering.	2.1	\$425	\$893	A2
Furlan	Ritu	RF	Partner	9/26/2006	Research regarding FIN 46 matters.	0.5	\$525	\$263	A2
Hegelmann	Julie Ann	JAH	Senior	9/26/2006	FIN 48 - Discussion with J. Beckman and L. DeMers re: SALT materials used in FIN 48 projects and how to incorporate those tools into Channel 1 engagements	0.8	\$225	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	9/26/2006	FIN 48 - Work on putting together a template to be used in assisting Delphi in performing their FIN 48 analysis	1.5	\$225	\$338	A2
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Modifications to the FIN 48 disclosure summary for the client.	0.4	\$425	\$170	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Meeting with J. Williams to discuss status of current tax issues including FIN 48.	0.6	\$425	\$255	A2
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Meeting with A. Brazier to discuss SDAAC FIN 46 matter.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Research on SDAAC FIN 46 matter.	1.7	\$425	\$723	A2
DeMers	Laurie A.	LAD	Senior Manager	9/27/2006	Meeting with J. Hegelmann regarding content of proposed FIN 48 documentation requirements.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	9/27/2006	Review of proposed schedules related to FIN 48.	0.3	\$425	\$128	A2
DeMers	Laurie A.	LAD	Senior Manager	9/27/2006	Preparation of checklist document and FIN 48 guideline considerations.	0.3	\$425	\$128	A2
DeMers	Laurie A.	LAD	Senior Manager	9/27/2006	Follow-up meeting with J. Hegelmann regarding FIN 48 template elements	0.8	\$425	\$340	A2
DeMers	Laurie A.	LAD	Senior Manager	9/27/2006	Conference call with D. Kelley, C. Tosto, and J. Hegelmann regarding proposed FIN 48 documentation requirements and educational materials.	1.1	\$425	\$468	A2
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	FIN 48 - Send out draft of template to FIN 48 team for suggestions	0.1	\$225	\$23	A2
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	FIN 48 - Review materials sent via e-mail by A. Krabill	0.2	\$225	\$45	A2
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	FIN 48 - Re-write notes from FIN 48 conference call to make better sense and add more specific detail to incorporate in template design	0.3	\$225	\$68	A2
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	FIN 48 - Conference call with D. Kelley, C. Tosto, L. DeMers, and S. Kettlewell re: materials to present to channel 1 clients	1.1	\$225	\$248	A2
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	FIN 48 - work with L. DeMers on suggestions and edits to the first draft of the FIN 48 template	1.2	\$225	\$270	A2
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	FIN 48 - work on drafting tools for Delphi to use in FIN 48 analysis	3.6	\$225	\$810	A2
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Meeting with A. Brazier to discuss SDAC FIN 46 issue.	0.6	\$425	\$255	A2
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Meeting with J. Williams and A. Brazier to discuss FAS 142 reorganization issue.	1.2	\$425	\$510	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	9/28/2006	Review FIN 48 template and prepare proposed revisions.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	9/28/2006	FIN 48 template - Discuss initial revisions with J. Hegelmann.	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	9/28/2006	Coordinate meetings with Delphi personnel for FIN 48 discussion: B. Sparks, J. Williams and J. Erickson.	0.3	\$425	\$128	A2
DeMers	Laurie A.	LAD	Senior Manager	9/28/2006	FIN 48 template - Prepare oversight user guidelines.	1.1	\$425	\$468	A2
DeMers	Laurie A.	LAD	Senior Manager	9/28/2006	FIN 48 template - discuss more revisions with J. Hegelmann.	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	9/28/2006	Review FIN 48 template.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	9/28/2006	Discuss FIN 48 template with J. Hegelmann and propose revisions accordingly.	0.5	\$425	\$213	A2
Hegelmann	Julie Ann	JAH	Senior	9/28/2006	FIN 48 - Progress meeting with L. DeMers to discuss edits needed to FIN 48 workbook template	0.8	\$225	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	9/28/2006	FIN 48 - Work on implementing ideas and changes to FIN 48 workbook template discussed in meeting with L. DeMers.	1.1	\$225	\$248	A2
Hegelmann	Julie Ann	JAH	Senior	9/28/2006	FIN 48 - Work on developing workbook template	1.2	\$225	\$270	A2
Hegelmann	Julie Ann	JAH	Senior	9/28/2006	FIN 48 - Meet with L. DeMers to discuss most recent draft of workbook template, discuss changes and revisions to be made	1.8	\$225	\$405	A2
Hegelmann	Julie Ann	JAH	Senior	9/28/2006	FIN 48 - Work on further developments on the FIN 48 workbook template	3.7	\$225	\$833	A2
Hegelmann	Julie Ann	JAH	Senior	9/29/2006	FIN 48 - Review e-mails received from desired meeting participants to coordinate FIN 48 meeting on 10/5	0.2	\$225	\$45	A2
Hegelmann	Julie Ann	JAH	Senior	9/29/2006	FIN 48 - Preparation of e-mails to coordinate FIN 48 meeting with C. Tosto, D. Kelley and Delphi.	0.2	\$225	\$45	A2
Hegelmann	Julie Ann	JAH	Senior	9/29/2006	FIN-48 - Preparation of invitation to follow-up meeting on 10/5	0.2	\$225	\$45	A2
Hegelmann	Julie Ann	JAH	Senior	9/29/2006	FIN 48 - additional efforts to coordinate 10/5 meeting between Delphi and the E&Y tax team	0.3	\$225	\$68	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	9/29/2006	FIN 48 - Work on editing FIN 48 template - adding additional instructions and additional data collection tabs	2.6	\$225	\$585	A2
Miller	Nicholas S.	NSM	Manager	9/29/2006	T&I - Review of the fixed asset testing completed by PwC (additional time spent b/c of inadequate documentation).	1.1	\$300	\$330	A2
A2 Corporate Project Subtotal (September):						106.2		\$39,225	
A2 Corporate Project Total:						382.3		\$125,596	
Financial Remediation									
February-August									
Pagac	Matthew M.	MMP	Manager	2/7/2006	Discussion with A. Kulikowski re: sig def & framework	0.2	\$375	\$75	A2
Pagac	Matthew M.	MMP	Manager	2/7/2006	Discussion with D. Bayles - Sig deficiencies	0.3	\$375	\$113	A2
Pagac	Matthew M.	MMP	Manager	2/7/2006	Review of Delphi Framework and summarization of comments	1.3	\$375	\$488	A2
Horner	Kevin John	KJH	Staff	2/13/2006	Began reconciliation of internal controls based on framework received by Delphi.	3.2	\$125	\$400	A2
Simpson	Emma-Rose S.	ESS	Staff	2/14/2006	Analysis of Delphi's Internal Control Framework in Comparison to E&Y and other industry standards.	0.8	\$125	\$100	A2
Marold	Erick W.	EWM	Senior	2/15/2006	Time spent with M. Pagac finalizing comments for Delphi regarding their fixed asset control framework.	2.7	\$250	\$675	A2
Pagac	Matthew M.	MMP	Manager	2/15/2006	Review of Delphi Framework and summarization of comments	2.2	\$375	\$825	A2
Pagac	Matthew M.	MMP	Manager	2/15/2006	Discussion w/ J. Volek regarding framework	0.2	\$375	\$75	A2
Pagac	Matthew M.	MMP	Manager	2/15/2006	Review Fixed Asset Framework	0.8	\$375	\$300	A2
Pagac	Matthew M.	MMP	Manager	2/15/2006	Discussions on framework with A. Kulikowski .	0.2	\$375	\$75	A2
Simpson	Emma-Rose S.	ESS	Staff	2/15/2006	Analysis of Delphi's Internal Control Framework in Comparison to E&Y and other industry standards.	8.3	\$125	\$1,038	A2
Simpson	Jamie	JS	Senior Manager	2/15/2006	Discussion with E. Marold and M. Pagac on Delphi framework.	1.2	\$425	\$510	A2
Horner	Kevin John	KJH	Staff	2/16/2006	Finished internal control framework matrices for our analysis of Delphi's internal controls.	6.4	\$125	\$800	A2
Pagac	Matthew M.	MMP	Manager	2/16/2006	Review Framework/discussion with Simpson	1.2	\$375	\$450	A2

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Simpson	Emma-Rose S.	ESS	Staff	2/16/2006	Analysis of Delphi's Internal Control Framework in Comparison to E&Y and other industry standards.	6.3	\$125	\$788	A2
Marold	Erick W.	EWM	Senior	2/17/2006	Partial review of control framework for inventory	3.3	\$250	\$825	A2
Marold	Erick W.	EWM	Senior	2/17/2006	Review of Control Framework for financial statement close process	2.6	\$250	\$650	A2
Pagac	Matthew M.	MMP	Manager	2/17/2006	Review/Discussion of Fixed Asset Framework	0.9	\$375	\$338	A2
Marold	Erick W.	EWM	Senior	2/18/2006	Reviewed Delphi's control framework surrounding inventory and financial statement close process.	2.3	\$250	\$575	A2
Marold	Erick W.	EWM	Senior	2/18/2006	Prepared a summary and memo describing our comments surrounding Delphi's framework for controls related to inventory and financial statement close.	2.2	\$250	\$550	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/21/2006	Review of Delphi 404 framework.	1.1	\$425	\$468	A2
Pagac	Matthew M.	MMP	Manager	2/21/2006	Review framework	1.3	\$375	\$488	A2
Pagac	Matthew M.	MMP	Manager	2/21/2006	Meeting with A. Kulikowski on FA framework	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	2/21/2006	Review FA framework prior to meeting	0.8	\$375	\$300	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/22/2006	Review of Framework for Inventory, FSCP, and Taxes.	3.5	\$425	\$1,488	A2
Marold	Erick W.	EWM	Senior	2/22/2006	Meeting with A. Kulikowski to discuss Delphi framework to discuss expenditure, payroll, revenue, and financial statement close.	2.2	\$250	\$550	A2
Pagac	Matthew M.	MMP	Manager	2/22/2006	Prepare for framework meeting, meet with A. Kulikowski on Framework	2.4	\$375	\$900	A2
Simpson	Jamie	JS	Senior Manager	2/22/2006	Discussions with M. Hatzfeld and E. Marold regarding internal control framework.	0.5	\$425	\$213	A2
Henning	Jeffrey M.	JMH	Partner	2/23/2006	Discussion with M. Hatzfeld re: Framework questions	0.7	\$525	\$368	A2
Marold	Erick W.	EWM	Senior	2/23/2006	Review of the treasury cycle control framework.	1.3	\$250	\$325	A2
Marold	Erick W.	EWM	Senior	2/23/2006	Developed additional comments for Delphi regarding the treasury cycle control framework.	0.9	\$250	\$225	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/24/2006	Finalization of round one framework observations.	1.0	\$425	\$425	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	2/24/2006	Meeting with A. Kulikowski from Delphi to discuss the control framework for inventory.	1.5	\$250	\$375	A2
Pagac	Matthew M.	MMP	Manager	2/24/2006	Review framework	2.3	\$375	\$863	A2
Pagac	Matthew M.	MMP	Manager	2/24/2006	Meeting with A. Kulikowski on Framework	2.2	\$375	\$825	A2
Henning	Jeffrey M.	JMH	Partner	2/26/2006	Conference with M. Pagac re: Delphi framework	0.3	\$525	\$158	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	2/27/2006	Framework review.	1.3	\$425	\$553	A2
Pagac	Matthew M.	MMP	Manager	2/27/2006	Discussion with A. Kulikowski re: framework.	0.2	\$375	\$75	A2
Boehm	Michael J.	MJB	Manager	2/28/2006	Review of Delphi internal control framework to determine key internal controls to be tested by EY.	3.3	\$300	\$990	A2
Boehm	Michael J.	MJB	Manager	3/1/2006	Comparison of revised Delphi internal control framework to original framework provided	1.0	\$300	\$300	A2
Horner	Kevin John	KJH	Staff	3/2/2006	Conducted comparison of original divisional framework to the updated divisional control framework.	3.2	\$125	\$400	A2
Marold	Erick W.	EWM	Senior	3/2/2006	Review of updated Delphi framework to provide comments related to customer owned tooling.	0.8	\$250	\$200	A2
Boehm	Michael J.	MJB	Manager	3/3/2006	Reviewed revised internal control framework to determine changes.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	3/3/2006	Added new key controls to AWS based on review of revised internal control framework.	1.1	\$300	\$330	A2
Marold	Erick W.	EWM	Senior	3/3/2006	Discussions with M. Pagac regarding Delphi's control framework surrounding customer owned tooling.	0.6	\$250	\$150	A2
Pagac	Matthew M.	MMP	Manager	3/3/2006	Prepare and discuss framework comments with A. Kulikowski	2.3	\$375	\$863	A2
Boehm	Michael J.	MJB	Manager	3/4/2006	Review of Delphi internal control framework to assess key controls for E&Y testing.	1.5	\$300	\$450	A2
Simpson	Jamie	JS	Senior Manager	3/5/2006	Review of J. Henning's comments on framework and incorporation into agenda.	1.1	\$425	\$468	A2
Tosto	Cathy I.	CIT	Partner	3/29/2006	Review framework document for taxes	0.4	\$525	\$210	A2
Van Leeuwen	Brent James	BJV	Senior	3/29/2006	Discussed various issues including 2006 Control Framework with A. Krabill.	0.6	\$225	\$135	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/4/2006	Review of Delphi deficiency tracker.	1.7	\$425	\$723	A2
Henning	Jeffrey M.	JMH	Partner	4/6/2006	Conf. call with D. Bayles re: deficiencies	0.6	\$525	\$315	A2

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Boehm	Michael J.	MJB	Manager	4/10/2006	Meeting with S. Sheckell, J. Henning, and A. Krabill to discuss audit team response to control deficiencies.	1.3	\$300	\$390	A2
Henning	Jeffrey M.	JMH	Partner	4/10/2006	Meeting with D. Bayles re: internal controls and 2005 deficiencies	1.4	\$525	\$735	A2
Simpson	Jamie	JS	Senior Manager	4/10/2006	Meeting with D. Bayles and A. Kulikowski to discuss material weaknesses and significant deficiencies.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/13/2006	Review deficiency tracker.	3.6	\$425	\$1,530	A2
Miller	Nicholas S.	NSM	Manager	4/13/2006	Review of open T&I deficiencies at year-end, and how our walkthrough procedures addressed any related risk.	1.7	\$300	\$510	A2
Boehm	Michael J.	MJB	Manager	4/18/2006	Review of E&S control deficiencies per 12/31/2005 Tracker.	1.2	\$300	\$360	A2
Boehm	Michael J.	MJB	Manager	4/18/2006	Conference call with J. Henning, A. Krabill, M. Hatzfeld, M. Pagac, J. Simpson, and N. Miller to discuss Q1 walkthrough response to Significant Deficiencies and Material Weaknesses as of 12/31/2005	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	4/18/2006	Preparation of analysis of open deficiencies at year-end and their affect on the T&I quarterly review.	0.9	\$300	\$270	A2
Boehm	Michael J.	MJB	Manager	4/20/2006	Preparation of Q1 Deficiency Tracker template and audit team response.	1.8	\$300	\$540	A2
Boehm	Michael J.	MJB	Manager	4/20/2006	Preparation of deficiency tracker template and Q1 audit team responses - E&S.	1.8	\$300	\$540	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	4/21/2006	Deficiency tracker review for Saginaw.	2.6	\$425	\$1,105	A2
Ranney	Amber C.	ACR	Senior	4/21/2006	Corporate Walkthroughs-reviewing the deficiency tracker and identifying items that we will need to follow-up on during our walkthroughs.	1.6	\$225	\$360	A2
Kearns	Matthew R.	MRK	Senior	5/3/2006	E&C - Review prior year E&C control deficiency matrix to understand how they may impact current year.	1.2	\$225	\$270	A2
Boehm	Michael J.	MJB	Manager	5/5/2006	Preparation of memorandum regarding E&Y response to material weaknesses and significant deficiencies as of 12/31/05	2.2	\$300	\$660	A2

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Hernandez	Salvador	SH	Partner	5/30/2006	Meeting with Bill Martindale (audit coordinator) to obtain information of the main contacts in order to carry out the physical inventories - (additional oversight/planning due to client requests to have meetings and material weakness).	0.5	\$439	\$220	A2
Payan	Dora	DP	Manager	5/30/2006	Meeting with Bill Martindale (audit coordinator) to obtain information of the main contacts in order to carry out the physical inventories - (additional oversight/planning due to client requests to have meetings and material weakness).	0.5	\$252	\$126	A2
Boehm	Michael J.	MJB	Manager	6/5/2006	DPSS - Revision of DPSS deficiency tracker for Q1 based on D. Langford's update of items open for remediation at 12/31/2005.	0.5	\$300	\$150	A2
Payan	Dora	DP	Manager	6/6/2006	Packard (Ciudad Juarez)- Meeting with Graciela Ceballos, discussing general information related to the physical inventory (locations, timing, contacts, audit requirements, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	1.8	\$252	\$454	A2
Boehm	Michael J.	MJB	Manager	6/9/2006	E&S - Review of E&S Deficiency tracker	1.4	\$300	\$420	A2
Payan	Dora	DP	Manager	6/13/2006	SEC (Ciudad Juarez)- Meeting with Mauricio Perez, Jorge Melendez and Leonardo Rodriguez, discussing general information related to the physical inventory (locations, timing, contacts, audit requirements, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	1.1	\$252	\$277	A2
Payan	Dora	DP	Manager	6/13/2006	RBE XX T&I (Ciudad Juarez)- Meeting with Angelica Monreal, discussing general information related to the physical inventory (locations, timing, contacts, audit requirements, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	1.1	\$252	\$277	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Torres	Laura	LT	Senior	6/13/2006	SEC (Ciudad Juarez)- Meeting with Mauricio Peralez, Jorge Melendez and Leonardo Rodriguez, discussing general information related to the physical inventory (locations, timing, contacts, audit requirements, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	1.2	\$69	\$83	A2
Torres	Laura	LT	Senior	6/13/2006	RBE XX T&I (Ciudad Juarez)- Meeting with Angelica Monreal, discussing general information related to the physical inventory (locations, timing, contacts, audit requirements, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	0.8	\$69	\$55	A2
Boehm	Michael J.	MJB	Manager	6/14/2006	DPSS - Revision to DPSS Deficiency Tracker for Q1 review.	0.6	\$300	\$180	A2
Gonzalez	Victor	VG	Staff	6/14/2006	Time spent receiving training/instruction from the client in Mexico on how the physicals would be performed.	1.9	\$40	\$76	A2
Gonzalez	Victor	VG	Staff	6/14/2006	T&I RBE XX (Ciudad Juarez), Visit to plants with clien Angelica Monreal, to get a better understanding about the client, operations, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	0.9	\$40	\$36	A2
Payan	Dora	DP	Manager	6/14/2006	T&I RBE XX (Ciudad Juarez), Visit to plants with clien Angelica Monreal, to get a better understanding about the client, operations, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	1.2	\$252	\$302	A2
Torres	Laura	LT	Senior	6/14/2006	Time spent receiving training/instruction from the client in Mexico on how the physicals would be performed.	1.1	\$69	\$76	A2
Yañez	Laura	LY	Staff	6/14/2006	Time spent receiving training/instruction from the client in Mexico on how the physicals would be performed.	1.1	\$40	\$44	A2

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Yañez	Laura	LY	Staff	6/14/2006	E&C, SEC (Ciudad Juarez), Visit to plants with client Leonardo Gonzalez, to get a better understanding about the client, operations, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	1.0	\$40	\$40	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	6/15/2006	Review of corporate-wide deficiency tracker.	3.6	\$425	\$1,530	A2
Payan	Dora	DP	Manager	6/15/2006	Time spent receiving training/instruction from the client in Mexico on how the physicals would be performed.	1.9	\$252	\$479	A2
Roldan	Armando	AR	Senior	6/15/2006	Time spent receiving training/instruction from the client in Mexico on how the physicals would be performed.	2.1	\$69	\$145	A2
Payan	Dora	DP	Manager	6/16/2006	E&C (Ciudad Juarez)- Time spent observing Plant SEC E&C inventory and performing test counts - additional manager oversight time due to material weakness.	1.8	\$252	\$454	A2
Payan	Dora	DP	Manager	6/17/2006	T&I (Ciudad Juarez)- Time spent observing Plant Rio Bravo XX T&I inventory and performing test counts - additional manager oversight time due to material weakness.	2.1	\$252	\$529	A2
Krabill	Aaron J.	AJK	Senior Manager	6/21/2006	E&S - Review of Delphi deficiency tracker	1.0	\$425	\$425	A2
Payan	Dora	DP	Manager	6/24/2006	T&I (Matamoros)- Time spent observing Plant CMM T&I inventory and performing test counts - additional manager oversight time due to material weakness.	3.9	\$252	\$983	A2
Payan	Dora	DP	Manager	6/24/2006	CMM T&I (Matamoros)- Meeting with Angelica Monreal, disscusing general information related to the physical inventory (locations, timing, contacts, inventory coordinators, audit requirements, inventory process, etc. (additional oversight/planning due to client requests to have meetings and material weakness).	1.2	\$252	\$302	A2
Payan	Dora	DP	Manager	6/24/2006	E&S (Matamoros)- Time spent observing Plant Rimir E&S inventory and performing test counts - additional manager oversight time due to material weakness.	3.8	\$252	\$958	A2

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Roldan	Armando	AR	Senior	6/24/2006	CMM T&I (Matamoros)- Meeting with Angelica Monreal, disscusing general information related to the physical inventory (locations, timing, contacts, audit requirements, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	1.2	\$69	\$83	A2
Torres	Gerardo	GT	Senior	6/24/2006	E&S (Reynosa)- Time spent observing Plant Delnosa I&II E&S inventory and performing test counts - additional senior oversight time due to material weakness.	5.8	\$69	\$400	A2
Torres	Gerardo	GT	Senior	6/24/2006	E&S (Reynosa)- Transportation time to the plant Delnosa I&II - additional senior oversight time due to material weakness.	1.1	\$69	\$76	A2
Torres	Gerardo	GT	Senior	6/24/2006	E&S (Reynosa)- Time spent observing Plant Delnosa V&VI E&S inventory and performing test counts - additional senior oversight time due to material weakness.	5.9	\$69	\$407	A2
Torres	Gerardo	GT	Senior	6/24/2006	E&S (Reynosa)- Transportation time to the plant Delnosa V&VI - additional senior oversight time due to material weakness.	0.9	\$69	\$62	A2
Payan	Dora	DP	Manager	6/26/2006	Time spent traveling from Matamoros to Ciudad Juarez additional manager oversight time due to material weakness.	5.9	\$252	\$1,487	A2
Torres	Gerardo	GT	Senior	6/26/2006	E&S (Reynosa)- Time spent preparing working papers Plant Delnosa I & II - additional senior oversight time due to material weakness.	1.9	\$69	\$131	A2
Torres	Gerardo	GT	Senior	6/26/2006	E&S (Reynosa)- Time spent preparing working papers Plant Delnosa V & VI - additional senior oversight time due to material weakness.	5.1	\$69	\$352	A2
Payan	Dora	DP	Manager	7/12/2006	E&S (Matamoros)- Time spent reviewing working papers CMM, Rimir, Delnosa I,II,IV & V - additional manager oversight time due to material weakness.	4.1	\$252	\$1,033	A2

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Bravo	Alberto	AB	Senior	7/18/2006	Packard RBE IV (Ciudad Juarez), Visit to plants with client Carmen Monarrez and Eduardo Cortina, to get a better understanding about the client, operations, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings	2.1	\$69	\$145	A2
Payan	Dora	DP	Manager	7/18/2006	Packard RBE IV (Ciudad Juarez), Visit to plants with client Carmen Monarrez and Eduardo Cortina, to get a better understanding about the client, operations, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	2.1	\$252	\$529	A2
Roldan	Armando	AR	Senior	7/18/2006	Packard RBE IV (Ciudad Juarez), Visit to plants with client Carmen Monarrez and Eduardo Cortina, to get a better understanding about the client, operations, inventory process, etc.) - (additional oversight/planning due to client requests to have meetings and material weakness).	2.1	\$69	\$145	A2
Andujo	Mauricio	MA	Staff	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 35 Packard inventory and performing test counts - additional site due to material weakness.	5.9	\$40	\$236	A2
Bravo	Alberto	AB	Senior	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 32 Packard inventory and performing test counts - additional senior oversight time due to material weakness.	3.9	\$69	\$269	A2
Bravo	Alberto	AB	Senior	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 35 Packard inventory and performing test counts - additional senior oversight time due to material weakness.	4.1	\$69	\$283	A2
Mattos	Gabriel	GM	Staff	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 32 Packard inventory and performing test counts - additional location as a result of material weakness.	6.1	\$40	\$244	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Papadakis	Evelyn	EP	Staff	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 37 Packard inventory and performing test counts - additional site due to material weakness.	6.0	\$40	\$240	A2
Payan	Dora	DP	Manager	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 33 Packard inventory and performing test counts - manager oversight time as a result of material weakness.	3.9	\$252	\$983	A2
Payan	Dora	DP	Manager	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 37 Packard inventory and performing test counts - additional site due to material weakness.	4.1	\$252	\$1,033	A2
Roldan	Armando	AR	Senior	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 38 Packard inventory and performing test counts - additional senior oversight time due to material weakness.	3.9	\$69	\$269	A2
Roldan	Armando	AR	Senior	7/28/2006	Packard (Ciudad Juarez)- Time spent observing Plant 39 Packard inventory and performing test counts - additional senior oversight time due to material weakness.	4.0	\$69	\$276	A2
Romero	Edward	ER	Staff	7/28/2006	Packard (Los Mochis Sinaloa)- Time spent observing Plant 59 Packard inventory and performing test counts - additional site due to material weakness.	5.9	\$40	\$236	A2
Aguirre	Alberto	AA	Staff	7/29/2006	Packard (Ciudad Juarez)- Time spent observing Plant 81 Packard inventory and performing test counts - additional site due to material weakness.	4.1	\$40	\$164	A2
Mattos	Gabriel	GM	Staff	7/29/2006	Time spent receiving training/instruction from the client in Mexico on how the physicals would be performed.	2.1	\$40	\$84	A2
Treviño	Ignacio	IT	Staff	7/29/2006	Packard (Ciudad Juarez)- Time spent observing Plant 82 Packard inventory and performing test counts - additional site due to material weakness.	5.8	\$40	\$232	A2
Treviño	Ignacio	IT	Staff	7/29/2006	Packard (Ciudad Juarez)- Time spent preparing workpapers (Plant 82) - additional site due to material weakness.	2.2	\$40	\$88	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aguirre	Alberto	AA	Staff	7/31/2006	Packard (Ciudad Juarez)- Time spent preparing working papers Plant 81 - additional site due to material weakness.	2.1	\$40	\$84	A2
Andujo	Mauricio	MA	Staff	7/31/2006	Packard (Ciudad Juarez)- Time spent preparing working papers Plant 35 - additional site due to material weakness.	1.9	\$40	\$76	A2
Mattos	Gabriel	GM	Staff	7/31/2006	Packard (Ciudad Juarez)- Time spent preparing working papers Plant 32 - additional site as a result of material weakness.	2.2	\$40	\$88	A2
Papadakis	Evelyn	EP	Staff	7/31/2006	Packard (Ciudad Juarez)- Time spent preparing working papers Plant 37 - additional site due to material weakness.	1.8	\$40	\$72	A2
Romero	Edward	ER	Staff	7/31/2006	Packard (Los Mochis Sinaloa)- Time spent preparing working papers Plant 59 - additional site due to material weakness.	2.0	\$40	\$80	A2
Simpson	Emma-Rose S.	ESS	Staff	8/23/2006	E&S - Discussed AR reconciliation process with client (quality of reconciliations was not adequate).	1.5	\$125	\$188	A2
Simpson	Emma-Rose S.	ESS	Staff	8/23/2006	E&S - Tied AR subledgers to ETBR and Hyperion (quality of reconciliations was not adequate).	3.7	\$125	\$463	A2
Marold	Erick W.	EWM	Senior	8/24/2006	E&S - Met with G. Pham and K. Price to discuss the A/I reconciliations and A/R aging (quality of reconciliations was not adequate).	2.9	\$250	\$725	A2
Marold	Erick W.	EWM	Senior	8/24/2006	E&S - Prepared summary schedule which documented how the A/R balances are recorded within SAP, ETBR, and Hyperion - agreed the schedule to all three ledgers (quality of reconciliations was not adequate).	2.3	\$250	\$575	A2
Simpson	Emma-Rose S.	ESS	Staff	8/24/2006	E&S - Discussed AR issues with E&Y team member (quality of reconciliations was not adequate).	1.2	\$125	\$150	A2
Simpson	Emma-Rose S.	ESS	Staff	8/24/2006	E&S - Discussed AR reconciliation and controls with Delphi staff members (quality of reconciliations was not adequate).	2.5	\$125	\$313	A2
Simpson	Emma-Rose S.	ESS	Staff	8/25/2006	E&S - Discussed \$23mill adjust to AR allied account with Paula in AR and requested documentation (quality of reconciliations was not adequate).	0.6	\$125	\$75	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	8/28/2006	Performed test of control procedures related to AP reconciliations (quality of reconciliations was not adequate).	2.8	\$250	\$700	A2
Boehm	Michael J.	MJB	Manager	8/29/2006	E&S Interim - Discussed AP reconciliation process with C. Riedl and E. Marold. reviewed AP reconciliations for June and July (quality of reconciliations was not adequate).	1.3	\$300	\$390	A2
Marold	Erick W.	EWM	Senior	8/29/2006	Detail reviewed substantive procedures related to A/R reconciliations and classification of account balances (quality of reconciliations was not adequate).	2.2	\$250	\$550	A2
Boehm	Michael J.	MJB	Manager	8/30/2006	E&S Interim - Reviewed E&S AP Reconciliation process for June with C. Riedl and K. Crain (quality of reconciliations was not adequate).	0.8	\$300	\$240	A2
A2 Financial Remediation Project Subtotal (February-August):						285.0		\$55,862	
September									
Boehm	Michael J.	MJB	Manager	9/5/2006	Met with A. Krabill to discuss team's response to and adjustments to E&S audit approach based on deficiencies identified by PwC.	1.1	\$300	\$330	A2
DeMers	Laurie A.	LAD	Senior Manager	9/5/2006	Meeting with J. Hegelmann and J. Harbaugh of E&Y to discuss redacted documents and work products for use in Delphi tax controls meeting.	1.3	\$425	\$553	A2
DeMers	Laurie A.	LAD	Senior Manager	9/5/2006	Review two example exhibits to ensure fully redacted to be used for example 404 documentation to be provided as educational examples to Delphi.	1.8	\$425	\$765	A2
Harbaugh	James M.	JMH	Staff	9/5/2006	Meeting with L. Demers and J. Hegelmann to determine appropriate tax documentation format.	2.6	\$200	\$520	A2
Harbaugh	James M.	JMH	Staff	9/5/2006	Preparation of example materials for Delphi Tax provision controls documentation	3.2	\$200	\$640	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2006	Discussion with M. Boehm, A. Krabill and J. Simpson re. SOX deficiency strategy discussion.	0.6	\$425	\$255	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	9/5/2006	RM/404 - Work on drafting work plan and implementing ideas from earlier discussion for FIN 48 and tax controls remediation	1.1	\$225	\$248	A2
Hegelmann	Julie Ann	JAH	Senior	9/5/2006	RM/404 - Meet with L. DeMers and J. Harbaugh to discuss framework of work plan for remediation strategy	2.6	\$225	\$585	A2
Hegelmann	Julie Ann	JAH	Senior	9/5/2006	RM/404 - Work on developing work plan for remediation steps	3.3	\$225	\$743	A2
Henning	Jeffrey M.	JMH	Partner	9/5/2006	Meeting with B. Thelen re: testing strategies in view of exceptions.	0.5	\$525	\$263	A2
Henning	Jeffrey M.	JMH	Partner	9/5/2006	Meeting with D. Bayles and PwC re: update testing relative to MW and SD areas, update on key risks	1.4	\$525	\$735	A2
Krabill	Aaron J.	AJK	Senior Manager	9/5/2006	Follow-up from the 404 meeting with D. Bayles.	1.8	\$425	\$765	A2
Sheckell Simpson	Steven F.	SFS	Partner	9/5/2006	Remediation plan discussion with D. Bayles	0.9	\$525	\$473	A2
	Jamie	JS	Senior Manager	9/5/2006	Discussion with A. Krabill, M. Hatzfeld and M. Boehm regarding deficiencies identified and E&Y approach.	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	9/6/2006	Follow-up with internal E&Y personnel, including C. Tosto and E. Blair regarding example checklists, redacting efforts.	1.3	\$425	\$553	A2
DeMers	Laurie A.	LAD	Senior Manager	9/6/2006	Meeting with J. Hegelmann regarding workplan to be used for tax controls remediation, new examples to be redacted, and potential agendas to be used for meetings with Delphi management.	1.4	\$425	\$595	A2
DeMers	Laurie A.	LAD	Senior Manager	9/6/2006	Review first draft of workplan to be used for tax controls remediation.	1.2	\$425	\$510	A2
Hegelmann	Julie Ann	JAH	Senior	9/6/2006	Meet with L. DeMers to discuss drafts of documents for 404 work	0.8	\$225	\$180	A2
Hegelmann	Julie Ann	JAH	Senior	9/6/2006	Work on drafting 404 status report	2.4	\$225	\$540	A2
Hegelmann	Julie Ann	JAH	Senior	9/6/2006	RM/404 - revise meeting agenda and documentation consideration form for upcoming meeting on remediation	0.3	\$225	\$68	A2
Hegelmann	Julie Ann	JAH	Senior	9/6/2006	RM/404 - redact process narrative to use an example for the remediation work	1.2	\$225	\$270	A2
Hegelmann	Julie Ann	JAH	Senior	9/6/2006	RM/404 - Redact universe risk and control matrix to provide to Delphi as an example	1.3	\$225	\$293	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	9/6/2006	Draft status report for remediation work	1.3	\$225	\$293	A2
Hegelmann	Julie Ann	JAH	Senior	9/6/2006	RM/404 - redact risk and control matrix from similar client to use as an example	1.8	\$225	\$405	A2
Miller	Nicholas S.	NSM	Manager	9/6/2006	Packard - Conference call with C. Zerull, Weston, and Nance from Packard and M. Hatzfeld and S. Pacella from E&Y to discuss the IT integration in the audit (Call needed b/c of IT deficiencies identified).	0.7	\$300	\$210	A2
Boehm	Michael J.	MJB	Manager	9/7/2006	E&S Interim - Correspondence with R. Hofmann and M. Wilkes regarding E&S PP&E closing meeting to discuss deficiencies noted by Internal Audit.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	9/7/2006	E&S interim - Discussed PP&E remediation testing to date and related audit response with J. Henning and A. Krabill.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	9/7/2006	Internal Audit Coordination - Met with J. Volek, A. Kulikowski, and PwC personnel to discuss findings to date and remediation testing approach	1.8	\$300	\$540	A2
Boehm	Michael J.	MJB	Manager	9/7/2006	Planning - Consolidated - Met with A. Krabill, M. Hatzfeld, and J. Simpson to discuss TDPE's, response to deficiencies identified, and responsibility for division teams with respect to units transferred to AHG	1.8	\$300	\$540	A2
Chamarro	Destiny D.	DDC	Staff	9/7/2006	Saginaw - Compared mgmt control deficiencies for testing for expenditure	0.6	\$125	\$75	A2
Chamarro	Destiny D.	DDC	Staff	9/7/2006	Saginaw - compared mgmt control deficiencies to testing revenue template	0.4	\$125	\$50	A2
Chamarro	Destiny D.	DDC	Staff	9/7/2006	Saginaw - followed-up on expenditure issues	0.8	\$125	\$100	A2
DeMers	Laurie A.	LAD	Senior Manager	9/7/2006	Prepare PowerPoint presentation for educational purposes to describe required elements of 404 documentation to be used for education sessions with the tax department.	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	9/7/2006	Meet with B. Van Leeuwen regarding redacting new documents for use as examples for tax controls meetings.	1.8	\$425	\$765	A2
DeMers	Laurie A.	LAD	Senior Manager	9/7/2006	Prepare two agendas that correspond with workplan for use in upcoming meetings with Tax and upper level management meetings.	1.8	\$425	\$765	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	9/7/2006	Review proposed Delphi workplan for tax controls remediation and make edits.	1.6	\$425	\$680	A2
Hegelmann	Julie Ann	JAH	Senior	9/7/2006	RM/404 - Discussion with L. Demers re: remediation documents, print out redacted documents and e-mail documents to L. DeMers for review	0.8	\$225	\$180	A2
Henning	Jeffrey M.	JMH	Partner	9/7/2006	Discuss results of IA 404 work with D. Bayles and related implications on material weaknesses	1.2	\$525	\$630	A2
Krabill	Aaron J.	AJK	Senior Manager	9/7/2006	Status meeting with PWC and Delphi IC group to discuss deficiencies/scoping.	1.5	\$425	\$638	A2
Miller	Nicholas S.	NSM	Manager	9/7/2006	Meeting with E&Y Sr. Mgrs, Mgrs and A. Kulikowski and Jim from Delphi to discuss the status to date.	1.5	\$300	\$450	A2
Simpson	Jamie	JS	Senior Manager	9/7/2006	Bi-weekly meeting with A. Kulikowski, J. Volek and S. Herbst to discuss 404 planning/issues.	1.6	\$425	\$680	A2
Van Leeuwen	Brent James	BJV	Senior	9/7/2006	Discussion with L. DeMers regarding changes that need to be made to example 404 documentation.	0.9	\$225	\$203	A2
Van Leeuwen	Brent James	BJV	Senior	9/7/2006	Updated 404 documents per discussion with L. DeMers.	1.4	\$225	\$315	A2
Simpson	Jamie	JS	Senior Manager	9/10/2006	Preparation of email to A. Bianco regarding feedback on remediation plans for MW related to payroll master file review.	0.6	\$425	\$255	A2
Harbaugh	James M.	JMH	Staff	9/11/2006	DPSS - Discussion with F. Wan regarding IA deficiencies.	1.1	\$200	\$220	A2
Pritchard	Melinda J.	MJP	Senior	9/11/2006	Packard - discuss management's documentation with manager and follow-up on discussion (additional time spent reviewing management's testing).	1.1	\$225	\$248	A2
Sheckell	Steven F.	SFS	Partner	9/11/2006	Discuss material weakness remediation with D. Bayles	1.1	\$525	\$578	A2
Asher	Kevin F.	KFA	Partner	9/12/2006	Review of remediation plan for the material weaknesses and significant deficiencies	5.4	\$700	\$3,780	A2
Boehm	Michael J.	MJB	Manager	9/12/2006	Internal Audit Coordination - Prepared substantive audit programs for internal audit testing of PP&E and Tooling balances.	2.1	\$300	\$630	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	9/12/2006	RM/404 - work on editing work plan for remediation plan	0.4	\$225	\$90	A2
Henning	Jeffrey M.	JMH	Partner	9/12/2006	Review of management's presentation on Material Weakness remediation status.	3.6	\$525	\$1,890	A2
Horner	Kevin John	KJH	Staff	9/12/2006	Packard Interim: spoke with T. Taylor to discuss conclusions on financial statement close cycle controls testing (additional time spent reviewing management's testing).	0.4	\$125	\$50	A2
Horner	Kevin John	KJH	Staff	9/12/2006	Packard Interim: Met with N. Miller to discuss questions relating to review of management's control testing for the financial statement close process (additional time spent reviewing management's testing).	0.9	\$125	\$113	A2
Miller	Nicholas S.	NSM	Manager	9/12/2006	Review of divisional walkthroughs and reconciliation of the key controls per the walkthrough to key controls in the control framework.	1.2	\$300	\$360	A2
Sheckell	Steven F.	SFS	Partner	9/12/2006	Review remediation plans for material weaknesses with T. Timko and D. Bayles	3.9	\$525	\$2,048	A2
Simpson	Jamie	JS	Senior Manager	9/12/2006	Review of management remediation/rollforward plans.	0.4	\$425	\$170	A2
Tosto	Cathy I.	CIT	Partner	9/12/2006	404 - work on remediation workplan materials	0.6	\$525	\$315	A2
Asher	Kevin F.	KFA	Partner	9/13/2006	Meeting with D. Bayles to review 404 testing results	2.6	\$700	\$1,820	A2
Asher	Kevin F.	KFA	Partner	9/13/2006	Consultations regarding remediation of internal control weaknesses	1.6	\$700	\$1,120	A2
Boehm	Michael J.	MJB	Manager	9/13/2006	E&S Interim - Revision to PP&E remediation workprogram for use by Delphi Internal Audit and related discussions with A. Krabill.	0.9	\$300	\$270	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/13/2006	Packard - meeting with N. Miller and J. Henning to discuss implications of Packard inventory controls on audit approach and documentation requirements in response.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/13/2006	Packard - drafting of inventory consultation memo (re nature, extent and timing of substantive audit procedures related to TB 129).	4.1	\$425	\$1,743	A2
Hegelmann	Julie Ann	JAH	Senior	9/13/2006	RM/404 - redact checklist for foreign reporting package to use as example	0.4	\$225	\$90	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	9/13/2006	RM/404 - Make edits to workplan	0.6	\$225	\$135	A2
Henning	Jeffrey M.	JMH	Partner	9/13/2006	D. Bayles meeting to review status of deficiencies	1.2	\$525	\$630	A2
Henning	Jeffrey M.	JMH	Partner	9/13/2006	Participation in Deficiency review and strategy session	0.9	\$525	\$473	A2
Krabill	Aaron J.	AJK	Senior Manager	9/13/2006	Meeting with D. Bayles, PwC, Corporate IC team, E&Y Partners and J. Simpson for D. Bayles to present the current findings of the worldwide 404 testing.	2.0	\$425	\$850	A2
Krabill	Aaron J.	AJK	Senior Manager	9/13/2006	Review and edits to the E&S Fixed asset remediation testing program prepared for IA.	1.6	\$425	\$680	A2
Krabill	Aaron J.	AJK	Senior Manager	9/13/2006	Gathering survey data for fixed asset capitalization thresholds for T. Timko.	2.1	\$425	\$893	A2
Marold	Erick W.	EWM	Senior	9/13/2006	E&S - Met with K. Crain to discuss the Vendor Deposit account detail provided with account reconciliation as original reconciliation provided was a rollforward of journal entries.	3.0	\$250	\$750	A2
Miller	Nicholas S.	NSM	Manager	9/13/2006	Packard - Meeting with PwC manager to discuss questions from the review of PwC files (follow-up on review of management's testing.)	1.2	\$300	\$360	A2
Miller	Nicholas S.	NSM	Manager	9/13/2006	Packard inventory strategy discussions with M. Pikos.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	9/13/2006	Review of the Packard deficiency listing.	1.7	\$300	\$510	A2
Miller	Nicholas S.	NSM	Manager	9/13/2006	Meeting with PwC manager to provide feedback so that the Packard deficiencies are written with qualitative information useful for evaluating them.	1.7	\$300	\$510	A2
Rasmussen	Kyle M.	KMR	Intern	9/13/2006	T&I - Working on 404 review of management's controls for fixed assets (additional time b/c of inadequate PwC workpaper documentation).	4.0	\$100	\$400	A2
Sheckell	Steven F.	SFS	Partner	9/13/2006	Review fixed assets remediation programs	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	9/13/2006	Meeting with T. Timko and D. Bayles to discuss deficiencies identified to date	2.2	\$525	\$1,155	A2
Simpson	Jamie	JS	Senior Manager	9/13/2006	Meeting with Internal controls group and T. Timko to discuss deficiency findings.	1.8	\$425	\$765	A2
Tosto	Cathy I.	CIT	Partner	9/13/2006	Call to discuss meeting with T. Timko and J. Whitson regarding remediation.	0.4	\$525	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Arnold	Nathan R.	NRA	Staff	9/14/2006	E&S - Meeting with C. Fenton to discuss Workstream inventory process as process was not documented by management.	2.4	\$125	\$300	A2
DeMers	Laurie A.	LAD	Senior Manager	9/14/2006	Tax team meeting with C. Tosto, D. Kelley, and J. Hegelmann of E&Y to discuss workplan, example RCMA nd 404 documentation, agendas for meetings, FIN 48 presentations, budget, and workplan outlook through the end of the year.	2.2	\$425	\$935	A2
Hegelmann	Julie Ann	JAH	Senior	9/14/2006	Meet with C. Tosto, D. Kelley and L. DeMers re: planning for meeting with T. Timko, discussion of workplan draft and redacted examples, discussion of budget draft.	1.7	\$225	\$383	A2
Henning	Jeffrey M.	JMH	Partner	9/14/2006	Planning discussion re: Packard inventory test strategy (MW implication)	1.1	\$525	\$578	A2
Marold	Erick W.	EWM	Senior	9/14/2006	E&S - Documented our understanding of the WorkStream inventory in an internal memorandum due to lack of client-prepared process documentation.	1.3	\$250	\$325	A2
Marold	Erick W.	EWM	Senior	9/14/2006	E&S - Met with C. Fenton to obtain an understanding of Delphi's WorkStream inventory system as system was not documented by management.	2.8	\$250	\$700	A2
Miller	Nicholas S.	NSM	Manager	9/14/2006	Meeting with M. Hatzfeld and J. Henning to discuss the audit strategy and the documentation required to audit the Packard inventory account.	3.2	\$300	\$960	A2
Miller	Nicholas S.	NSM	Manager	9/14/2006	Meeting with J. Schmidt and Roland R. to discuss derivatives topics, including the accounting for their natural gas hedges and the derivatives survey that they send.	1.1	\$300	\$330	A2
Rasmussen	Kyle M.	KMR	Intern	9/14/2006	T&I - Reviewing management's work for 404 for fixed assets (additional time b/c of inadequate PwC workpape documentation).	1.5	\$100	\$150	A2
Tosto	Cathy I.	CIT	Partner	9/14/2006	Revise presentation material for Sept. 18th remediation meeting with T. Timko and J. Whitson.	1.2	\$525	\$630	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	9/14/2006	Meeting with L. DeMers, D. Kelley, and J. Hegelmann regarding planning and prep for Sept. 18th meeting with T. Timko and J. Whitson related to tax remediation.	1.4	\$525	\$735	A2
Boehm	Michael J.	MJB	Manager	9/15/2006	Internal Audit Coordination - Finalized PP&E and Special Tools supplemental substantive audit workplan for execution by internal audit.	1.2	\$300	\$360	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/15/2006	Meeting with D. Bayles to discuss management testing strategy at ACS for SOX (incomplete Company SOX strategy documentation).	2.4	\$425	\$1,020	A2
Krabill	Aaron J.	AJK	Senior Manager	9/15/2006	Review of final fixed asset remediation program steps (to be used for several divisions).	0.5	\$425	\$213	A2
Miller	Nicholas S.	NSM	Manager	9/15/2006	Drafting Packard inventory strategy memo for review with M. Fitzpatrick.	1.9	\$300	\$570	A2
Henning	Jeffrey M.	JMH	Partner	9/17/2006	ACS status debrief (incomplete Company SOX strategy documentation).	0.6	\$525	\$315	A2
Asher	Kevin F.	KFA	Partner	9/18/2006	Meeting with tax regarding remediation of material weaknesses	1.9	\$700	\$1,330	A2
Boehm	Michael J.	MJB	Manager	9/18/2006	Internal Controls/Mgmt - Finalized PP&E and Special Tools testing workplans for submission to B. Thelen and T. Timko.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	9/18/2006	DPSS Interim - Review of 2006 interim deficiency tracker for DPSS provided by A. Kulikowski	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	9/18/2006	E&S Interim - Review of 2006 interim deficiency tracker provided by A. Kulikowski	0.6	\$300	\$180	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/18/2006	ACS - Meeting with D. Fidler to discuss shared service audit procedures status (incomplete Company SOX strategy documentation).	2.1	\$425	\$893	A2
Hegelmann	Julie Ann	JAH	Senior	9/18/2006	Print out documents in preparation for Thursday's meeting at Delphi	0.6	\$225	\$135	A2
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Meeting with Delphi tax and controllers staff, K. Asher, C. Tosto and D. Kelly to discuss our findings from the tax work performed to date and remediation plan.	2.1	\$425	\$893	A2
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Completion of the additional FA testing program.	0.8	\$425	\$340	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Review of the first version of the 2006 deficiency tracker.	1.4	\$425	\$595	A2
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Meeting with D. Bayles to discuss edits to the tax control framework.	1.3	\$425	\$553	A2
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Review of example control matrices to be provided to Delphi.	1.6	\$425	\$680	A2
Marold	Erick W.	EWM	Senior	9/18/2006	E&S - Meeting with K. Bellis and incremental audit procedures related analysis to record accruals for capital and service/indirect spending as original calculation did not contain consider a sufficient time lag for invoice input.	1.2	\$250	\$300	A2
Marold	Erick W.	EWM	Senior	9/18/2006	E&S - Documented the revised AP set-up process and related audit difference in our workpapers.	2.9	\$250	\$725	A2
Simpson	Jamie	JS	Senior Manager	9/18/2006	Discussion with C. Tompkins regarding inventory checklist prepared as part of remediation process.	0.3	\$425	\$128	A2
Simpson	Jamie	JS	Senior Manager	9/18/2006	Review of inventory checklist prepared by C. Tompkins as part of remediation activities.	0.3	\$425	\$128	A2
Tosto	Cathy I.	CIT	Partner	9/18/2006	Debrief 404 remediation meeting with K. Asher, D. Kelley, and A. Krabill.	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	9/18/2006	Follow-up discussions with D. Kelley to set up follow-up meetings	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	9/18/2006	Debrief radiation meeting with T. Timko, J. Whitson and J. Williams.	0.9	\$525	\$473	A2
Tosto	Cathy I.	CIT	Partner	9/18/2006	Prep for remediation meeting with J. Whitson and T. Timko.	1.1	\$525	\$578	A2
Tosto	Cathy I.	CIT	Partner	9/18/2006	404 radiation meeting with J. Whitson and T. Timko.	2.3	\$525	\$1,208	A2
Barwin	Kristen N.	KNB	Staff	9/19/2006	E&C - Discussion with PwC regarding inadequate testing in Fixed Assets	2.4	\$125	\$300	A2
DeMers	Laurie A.	LAD	Senior Manager	9/19/2006	Review example checklists and materials that we propose to provide for educational purposes.	2.6	\$425	\$1,105	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	9/19/2006	Discussion with C. Tosto, J. Hegelmann, and A. Krabill to discuss example documentation for educational purposes to provide to Delphi tax accounting personnel and understand the scope of services that E&Y may provide relating to tax process remediation assistance.	1.9	\$425	\$808	A2
Hegelmann	Julie Ann	JAH	Senior	9/19/2006	RM/404 - Planning - redact checklist examples, save all example documents in PDF format to share with client	1.7	\$225	\$383	A2
Hegelmann	Julie Ann	JAH	Senior	9/19/2006	RM/404 - Planning - copy U-120 walkthrough information for all 3 processes from template into outlin format, save as read-only adobe documents and e-mail to J. Williams and J. Erickson in preparation of 9/21 meeting	0.6	\$225	\$135	A2
Hegelmann	Julie Ann	JAH	Senior	9/19/2006	RM/404 - Planning - discussion with C. Tosto, L. DeMers and A. Krabill re: meeting with J. Williams regarding tax processes remediation, our comments note during walkthroughs and examples tax will be able to share to assist in remediating weakness in controls.	1.9	\$225	\$428	A2
Krabill	Aaron J.	AJK	Senior Manager	9/19/2006	Meeting with K. Asher and S. Sheckell to discuss variou current Delphi topics including FAS 142 impairment testing, realignment of segments and several tax accounting related matters.	2.6	\$425	\$1,105	A2
Marold	Erick W.	EWM	Senior	9/19/2006	E&S - Performed a query of SAP with the assistance of the AP clerk to identify out-of period entries into accounts payable.	2.1	\$250	\$525	A2
Tosto	Cathy I.	CIT	Partner	9/19/2006	Debrief with L. DeMers regarding remediation meeting and meeting on Thursday.	0.5	\$525	\$263	A2
Tosto	Cathy I.	CIT	Partner	9/19/2006	Review and prep for Thursday meeting on 404 controls and remediation plan	3.6	\$525	\$1,890	A2
Asher	Kevin F.	KFA	Partner	9/20/2006	Meeting regarding remediation of material weaknesses	2.1	\$700	\$1,470	A2
Barwin	Kristen N.	KNB	Staff	9/20/2006	E&C - Discuss Test of Controls with PwC regarding follow-up questions on testing performed.	1.4	\$125	\$175	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	9/20/2006	Dayton - Tested credit memo issuance process as a result of PwC not performing testing of an adequate sample size.	3.2	\$125	\$400	A2
Hegelmann	Julie Ann	JAH	Senior	9/20/2006	RM/404 - Planning - preparation of documents to be utilized in meeting on 9/21 with J. Williams, J. Erickson C. Tosto, L. DeMers and A. Krabill re: scope of work on remediation, examples to assist in process and work plan discussion	1.8	\$225	\$405	A2
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Meeting with D. Bayles to discuss the status of the additional review at the Shanghai location and some additional work to be performed at a location in Mexico.	0.4	\$425	\$170	A2
Miller	Nicholas S.	NSM	Manager	9/20/2006	T&I - Meeting with D. Praus discussing status of the 40- testing and plan for remediation testing.	0.9	\$300	\$270	A2
Rothmund	Mario Valentin	MVR	Staff	9/20/2006	Worked on the AHG Deficiency Tracker, matched the CD recognized in the individual testing templates to the Deficiency tracker	1.3	\$200	\$260	A2
Tosto	Cathy I.	CIT	Partner	9/20/2006	Discussion with B. Sparks, A. Krabill and D. Kelley in preparation of remediation and FIN 48 mtgs on Thursday.	0.6	\$525	\$315	A2
Buzzacco	Amanda L.	ALB	Staff	9/21/2006	Dayton - Debit memo testing discussion and spreadsheet set-up for testing to be performed as a result of PwC not testing.	0.8	\$125	\$100	A2
Buzzacco	Amanda L.	ALB	Staff	9/21/2006	Dayton - T&I discussion with R. Hamilton and analysts regarding samples selected for debit memo testing as a result of PwC not performing an adequate sample size.	1.2	\$125	\$150	A2
DeMers	Laurie A.	LAD	Senior Manager	9/21/2006	Meeting with J. Williams, J. Erickson, C. Tosto and A. Krabill to discuss E&Y comments for all processes that were walked through, protocol for communication and status updates, remediation considerations that Delphi has proposed, and established some preliminary timeline for review of foreign tax provision process re-design.	2.3	\$425	\$978	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	9/21/2006	Review comments on walkthroughs prepared by C. Tosto, ensure walkthroughs contain write-up on areas commented by Cathy, add or edit where necessary.	2.3	\$225	\$518	A2
Hegelmann	Julie Ann	JAH	Senior	9/21/2006	Edit comments and add conclusion to Q1 impact column for each process issues matrix summary for walkthrough observations	2.7	\$225	\$608	A2
Marold	Erick W.	EWM	Senior	9/21/2006	E&S - Met with K. Bellis, to discuss the time lag for non-productive inventory and potential deficiencies in the process and our expectations regarding future analysis.	2.9	\$250	\$725	A2
Miller	Nicholas S.	NSM	Manager	9/21/2006	Packard - Review of the payroll controls in the validation program, the walkthroughs, and the control framework from PwC's testing, as there was not clear linkage.	0.2	\$300	\$60	A2
Miller	Nicholas S.	NSM	Manager	9/21/2006	Packard - Review of the FSCP controls in the validation program, the walkthroughs, and the control framework from PwC's testing, as there was not clear linkage.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	9/21/2006	Packard - Review of the revenue controls in the validation program, the walkthroughs, and the control framework from PwC's testing, as there was not clear linkage.	1.5	\$300	\$450	A2
Miller	Nicholas S.	NSM	Manager	9/21/2006	Packard - Review of the expenditure controls in the validation program, the walkthroughs, and the control framework from PwC's testing, as there was not clear linkage.	1.6	\$300	\$480	A2
Miller	Nicholas S.	NSM	Manager	9/21/2006	Packard - Review of the inventory controls in the validation program, the walkthroughs, and the control framework from PwC's testing, as there was not clear linkage.	1.8	\$300	\$540	A2
Pritchard	Melinda J.	MJP	Senior	9/21/2006	Packard - document and email issues to manager (summary of issues encountered).	0.3	\$225	\$68	A2
Ranney	Amber C.	ACR	Senior	9/21/2006	Dayton Interim-updated our summary of issues matrix based on our interim review.	0.4	\$225	\$90	A2
Ranney	Amber C.	ACR	Senior	9/21/2006	Dayton Interim-discussing PwC's testing approach over the cash application process, debit memos and credit memos with the PwC Senior.	0.7	\$225	\$158	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	9/21/2006	Remediation meeting with J. Erickson and J. Williams.	2.2	\$525	\$1,155	A2
Ford	David Hampton	DHF	Staff	9/22/2006	Dayton - tested cash receipts application to customer account - not tested by PWC (test of 25).	2.4	\$125	\$300	A2
Miller	Nicholas S.	NSM	Manager	9/22/2006	Packard - Preparation of log to compare PwC controls tested to the controls work completed to date by E&Y (excess time needed b/c PwC controls testing was not clearly documented).	1.7	\$300	\$510	A2
Ranney	Amber C.	ACR	Senior	9/22/2006	Dayton Interim-going over control testing questions including cash application process, debit memo process and tooling invoicing processes not tested by PwC with Simpson.	1.4	\$225	\$315	A2
Simpson	Jamie	JS	Senior Manager	9/22/2006	Discussion with A. Ranney regarding Dayton test of control issues with PwC testing including lack of testing performed for debit memos, cash application and credit memo processes.	1.2	\$425	\$510	A2
Rothmund	Mario Valentin	MVR	Staff	9/24/2006	AHG - Tied in the evidence into the Deficiency Tracker.	1.6	\$200	\$320	A2
Asher	Kevin F.	KFA	Partner	9/25/2006	Review of the audit approach related to the material weaknesses	2.1	\$700	\$1,470	A2
Barwin	Kristen N.	KNB	Staff	9/25/2006	E&C - Complete Open Items List related to work done by PwC	0.4	\$125	\$50	A2
Buzzacco	Amanda L.	ALB	Staff	9/25/2006	Dayton - Tooling-making selections for testing to be performed as a result of PwC not performing testing.	0.4	\$125	\$50	A2
Buzzacco	Amanda L.	ALB	Staff	9/25/2006	Dayton - Debit memo's-making selections for testing to be performed as a result of PwC not performing testing.	0.9	\$125	\$113	A2
Ford	David Hampton	DHF	Staff	9/25/2006	Dayton - Testing of cash receipt application (test of 25) as a result of PWC not testing.	2.3	\$125	\$288	A2
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - debit memo and tooling-set up spreadsheets for testing to be performed as a result of PwC not performing testing.	0.6	\$125	\$75	A2
Buzzacco	Amanda L.	ALB	Staff	9/26/2006	Dayton - Debit memo and tooling testing and review requests - testing performed as a result of PWC not performing testing	0.4	\$125	\$50	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	9/26/2006	General meeting and discussion with J. Hegelmann regarding to-do list elements for work through year-end and response to audit/tax planning meeting.	0.6	\$425	\$255	A2
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Correspondence with E&Y China regarding ICC's findings at Shanghai Chassis location.	0.3	\$425	\$128	A2
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Review of ICC's findings at the Shanghai Chassis location.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	9/26/2006	Discussion w/ M. Hatzfeld regarding deficiency tracker and our response at the division level.	0.7	\$425	\$298	A2
Miller	Nicholas S.	NSM	Manager	9/26/2006	T&I - Time spent with D. Praus discussing deficiencies and the status of management's testing.	1.1	\$300	\$330	A2
Nicol	Jeremy M.	JMN	Staff	9/26/2006	T&I - Discussing issues regarding AP Documentation with R. Burrell and E. Creech (additional investigation b/c certain AP accounts are not being reconciled).	2.2	\$125	\$275	A2
Simpson	Jamie	JS	Senior Manager	9/26/2006	Review of SOD conflict rule information for A. Bianco	0.3	\$425	\$128	A2
Barwin	Kristen N.	KNB	Staff	9/27/2006	E&C - Discuss discrepancies with PwC	2.2	\$125	\$275	A2
Barwin	Kristen N.	KNB	Staff	9/27/2006	E&C - Fixed Asset Review Notes for PwC on testing performed.	3.8	\$125	\$475	A2
Boehm	Michael J.	MJB	Manager	9/27/2006	Internal Controls/Mgmt - Discussions with M. Hatzfeld regarding audit and control testing response to deficiencies identified in mgmt testing.	0.5	\$300	\$150	A2
Boehm	Michael J.	MJB	Manager	9/27/2006	Internal Controls/Mgmt - Reviewed remediation/rollforward testing plan and evaluated non-routine controls subject to mandatory testing at year-end.	0.7	\$300	\$210	A2
Buzzacco	Amanda L.	ALB	Staff	9/27/2006	Dayton - T&I debit memo samples as a result of PwC not performing testing.	1.2	\$125	\$150	A2
Buzzacco	Amanda L.	ALB	Staff	9/27/2006	Dayton - E&C - testing tooling samples as a result of PwC not performing testing.	1.7	\$125	\$213	A2
Buzzacco	Amanda L.	ALB	Staff	9/27/2006	Dayton - testing T&I tooling invoices as a result of PwC not performing testing.	1.9	\$125	\$238	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/27/2006	E&C - review of PwC test plans and SOX testing for inventory, PP&E and employee cost processes for scope issues and deficiencies identified.	3.9	\$425	\$1,658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/27/2006	Review of PwC test plans and SOX testing for revenue, expenditure and FSCP processes for scope issues and deficiencies identified.	4.3	\$425	\$1,828	A2
Hegelmann	Julie Ann	JAH	Senior	9/27/2006	Preparation of conference call meeting notice for status updates on remediation project	0.3	\$225	\$68	A2
Kearns	Matthew R.	MRK	Senior	9/27/2006	E&C - Internal meeting discussing mgmt's internal control testing results and the procedures E&Y are going to perform as a result	3.7	\$225	\$833	A2
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Review of latest deficiency tracker.	0.5	\$425	\$213	A2
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Review of tax remediation plan.	1.1	\$425	\$468	A2
Nicol	Jeremy M.	JMN	Staff	9/27/2006	T&I - Discuss expenditure cycle needed documentation with R. Burrell and E. Creech (additional time in expenditure cycle b/c certain recs aren't being done).	1.8	\$125	\$225	A2
Rothmund	Mario Valentin	MVR	Staff	9/27/2006	E&C - Met with M. Kloss to discuss the open question relating the costing controls of the inventory cycle	1.4	\$200	\$280	A2
Saimoua	Omar Issam	OIS	Staff	9/27/2006	E&C - Met with K. Van Gorder to discuss open items related to the revenue cycle SAS 65.	1.3	\$125	\$163	A2
Simpson	Jamie	JS	Senior Manager	9/27/2006	Meeting with A. Kulikowski, S. Herbst and S. Brown to discuss rollforward, remediation testing.	2.1	\$425	\$893	A2
Barwin	Kristen N.	KNB	Staff	9/28/2006	E&C - Discuss questions with PwC regarding discrepancies with testing	0.6	\$125	\$75	A2
Barwin	Kristen N.	KNB	Staff	9/28/2006	E&C - Document Discrepancies with PwC	0.8	\$125	\$100	A2
Boehm	Michael J.	MJB	Manager	9/28/2006	Internal Control/Mgmt - Meeting with M. Hatzfeld, N. Miller, M. Kearns, and M. Rothmund to discuss control deficiencies identified, scope of PwC testing, and communication protocol with PwC.	2.1	\$300	\$630	A2
Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - E&C testing debit memo samples as a result of PWC not testing an appropriate sample size.	0.9	\$125	\$113	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - testing E&C tooling invoices as a result of PWC not performing testing for this process/control	1.1	\$125	\$138	A2
Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - Discussion with R. Hamilton regarding T&I debit memo questions - testing performed as a result of PWC not performing testing.	1.3	\$125	\$163	A2
Buzzacco	Amanda L.	ALB	Staff	9/28/2006	Dayton - T&I tooling-questions with R. Hamilton - testing performed as a result of PWC not performing testing.	2.1	\$125	\$263	A2
Ford	David Hampton	DHF	Staff	9/28/2006	Dayton - Testing of cash receipt application (test of 25) - testing performed as a result of PWC not performing testing.	1.9	\$125	\$238	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/28/2006	Team discussion with N. Miller, M. Boehm, M. Kearns, and M. Rothmund regarding accumulation of E&Y observations related to PwC scope and SOX testing - and assessing the impact to the nature, extent and timing of our substantive audit	1.9	\$425	\$808	A2
Kearns	Matthew R.	MRK	Senior	9/28/2006	E&C - Reviewing expenditure SAS 65 testing and determining E&Y procedures (excess time due to scope gaps).	2.8	\$225	\$630	A2
Kearns	Matthew R.	MRK	Senior	9/28/2006	E&C - Internal meeting discussing Mgmt's SOX testing results and E&Y's procedures as a result.	5.2	\$225	\$1,170	A2
Miller	Nicholas S.	NSM	Manager	9/28/2006	T&I - Discussions with K. Gerber regarding deficiency findings in tooling.	0.4	\$300	\$120	A2
Ranney	Amber C.	ACR	Senior	9/28/2006	Dayton Interim - Detail reviewing testing of debit memos	1.0	\$225	\$225	A2
Ranney	Amber C.	ACR	Senior	9/28/2006	Dayton Interim-going over cash receipt application testing questions with staff - testing performed as a result of PWC not performing testing.	1.3	\$225	\$293	A2
Ranney	Amber C.	ACR	Senior	9/28/2006	Dayton Interim-testing controls over issuance of tooling invoices - testing performed as a result of PWC not performing testing.	1.6	\$225	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	9/28/2006	E&C - TDPE with M. Hatzfeld, M. Kearns and M. Rothmund to go through the different transaction cycles to determine the impact of the SAS65 testing on our testing strategy.	5.2	\$200	\$1,040	A2
Simpson	Jamie	JS	Senior Manager	9/28/2006	Review of conflict rules for SOD analysis for A. Bianco.	1.3	\$425	\$553	A2
Buzzacco	Amanda L.	ALB	Staff	9/29/2006	Dayton - E&C debit memo questions with C. Davies (testing performed as a result of PwC not performing testing).	1.6	\$125	\$200	A2
Ford	David Hampton	DHF	Staff	9/29/2006	Packard - Communicating with Jorge regarding fixed asset rollforward needs (excess time trying to obtain fixed asset rollforward).	1.3	\$125	\$163	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/29/2006	E&C - update meeting with J. Brooks to apprise John of E&Y audit progress to date (PwC scope, deficiencies an impact to audit plan).	1.8	\$425	\$765	A2
Kearns	Matthew R.	MRK	Senior	9/29/2006	E&C - Performing an analysis on Mgmt's control deficiencies.	2.2	\$225	\$495	A2
Miller	Nicholas S.	NSM	Manager	9/29/2006	Time spent updating Packard inventory audit strategy memo for M. Hatzfeld's comments.	1.1	\$300	\$330	A2
Ranney	Amber C.	ACR	Senior	9/29/2006	Dayton Interim-detail reviewing test of controls over tooling invoices - testing performed as a result of PWC not performing testing	2.3	\$225	\$518	A2
A2 Financial Remediation Project Subtotal (September):						315.8		\$102,143	
A2 Financial Remediation Project Total:						600.8		\$158,005	
IT Remediation February-August									
Pacella	Shannon M.	SMP	Manager	2/1/2006	Review IT SOX framework	2.9	\$300	\$870	A2
Izzo	Tamara H.	THI	Partner	2/3/2006	Attend SOX IT kick off meeting to discuss EY feedback on 2006 IT Framework	5.6	\$525	\$2,940	A2
Pacella	Shannon M.	SMP	Manager	2/3/2006	Review IT SOX framework	4.4	\$300	\$1,320	A2
Wardrope	Peter J.	PJW	Senior	2/3/2006	Delphi 2006 planning session with Delphi management to discuss feedback on 2006 IT Framework	3.9	\$275	\$1,073	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	2/7/2006	Review Management's SOX Control Framework	2.1	\$300	\$630	A2
Tanner	Andrew J.	AJT	Senior Manager	2/7/2006	Review of Delphi Control Framework	3.5	\$475	\$1,663	A2
Pacella	Shannon M.	SMP	Manager	2/8/2006	Provide management feedback on SOX control framework	0.6	\$300	\$180	A2
Pacella	Shannon M.	SMP	Manager	3/1/2006	Review Delphi Business framework	1.3	\$300	\$390	A2
Ellis	Timothy A.	TAE	Senior	4/13/2006	Working determining the nature of program changes for substantive testing procedures	0.9	\$275	\$248	A2
Ellis	Timothy A.	TAE	Senior	4/26/2006	Work on determining the nature of program changes for substantive testing procedures.	1.2	\$275	\$330	A2
Pacella	Shannon M.	SMP	Manager	5/1/2006	Discuss substantive procedures with partner.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	5/2/2006	Talked with SOX PMO on international testing timeline and substantive procedures	0.7	\$300	\$210	A2
Wardrope	Peter J.	PJW	Senior	5/2/2006	Discussion with T. Bomberski regarding sample size requirements for Delphi testing.	0.8	\$275	\$220	A2
Ellis	Timothy A.	TAE	Senior	5/3/2006	Review and sort substantive testing procedures.	0.6	\$275	\$165	A2
Pacella	Shannon M.	SMP	Manager	5/4/2006	Review Management's testing procedures and provide feedback (in order to maintain reliance strategy).	2.1	\$300	\$630	A2
Ellis	Timothy A.	TAE	Senior	5/5/2006	Review and sort substantive testing procedures.	0.4	\$275	\$110	A2
Pacella	Shannon M.	SMP	Manager	5/5/2006	Continue reviewing Delphi testing procedures (provide feedback to Delphi to ensure testing was adequate for E&Y reliance).	3.2	\$300	\$960	A2
Pacella	Shannon M.	SMP	Manager	5/7/2006	Review Delphi testing procedures (provide feedback to Delphi to ensure testing was adequate for E&Y reliance).	2.5	\$300	\$750	A2
Pacella	Shannon M.	SMP	Manager	5/8/2006	Discussion with SOX PMO regarding 2005 SOX deficiency status	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	5/8/2006	Discussion with SOX PMO regarding 2005 SOX deficiency status	0.3	\$300	\$90	A2
Stille	Mark Jacob	MJS	Staff	5/11/2006	Consolidation of observation templates.	1.4	\$200	\$280	A2
Pacella	Shannon M.	SMP	Manager	5/12/2006	Prepare meeting materials for meeting with SOX PMO to discuss feedback on testing procedures	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	5/12/2006	Meeting with IT SOX PMO to discuss proposed changes to the testing procedures	3.5	\$300	\$1,050	A2
Pacella	Shannon M.	SMP	Manager	5/17/2006	Review Management's work programs for Unix and provide feedback.	1.2	\$300	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	5/17/2006	Document feedback on 2005 IT Open deficiency status.	1.4	\$300	\$420	A2
Pacella	Shannon M.	SMP	Manager	5/17/2006	Document feedback on 2005 IT Open deficiency status.	1.4	\$300	\$420	A2
Pacella	Shannon M.	SMP	Manager	5/19/2006	Prepare for meeting with SOX PMO and SAP Administrators regarding issues we have identified in walkthroughs.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	5/19/2006	Meeting with SOX PMO and SAP Administrators regarding issues we have identified in walkthroughs.	0.9	\$300	\$270	A2
Pacella	Shannon M.	SMP	Manager	6/5/2006	Update SAP walkthrough observations following additional information obtained from management; send to IT SOX PMO accordingly.	0.6	\$300	\$180	A2
Martell	Michael A.	MAM	Executive Director	7/14/2006	Discussion with the team regarding questions on control issues resolutions and retesting	1.0	\$475	\$475	A2
Martell	Michael A.	MAM	Executive Director	7/27/2006	Discussion with the team regarding questions on control issue resolutions and retesting	1.1	\$475	\$523	A2
Pacella	Shannon M.	SMP	Manager	8/14/2006	Finish status meeting materials to be presented in SOX Executive Update meeting.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	8/14/2006	Weekly IT SOX Executive Update meeting with J. Piazza.	0.9	\$300	\$270	A2
Tanner	Andrew J.	AJT	Senior Manager	8/14/2006	Meeting with J. Piazza, M. Harris, B. Garvey, S. Pacella and M. Martell to discuss testing status/issues.	0.7	\$475	\$333	A2
Martell	Michael A.	MAM	Executive Director	8/23/2006	Weekly TSRS status update meeting with J. Piazza	1.1	\$475	\$523	A2
Huffman	Derek T.	DTH	Senior	8/24/2006	SAP program change analysis - additional work beyond planned testing to validate data and review full list of changes to production	3.9	\$250	\$975	A2
Pacella	Shannon M.	SMP	Manager	8/24/2006	Status meeting with IT SOX PMO to discuss remediation/deficiencies.	1.8	\$300	\$540	A2
Pacella	Shannon M.	SMP	Manager	8/28/2006	Status meeting with IT SOX PMO to discuss remediation/deficiencies.	1.1	\$300	\$330	A2
A2 IT Remediation Project Subtotal (February-August):						62.2		\$20,685	

September

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	9/2/2006	Status meeting with team to prepare for weekly update meeting with IT SOX PMO - discussed remediation status of critical SOX deficiencies.	1.8	\$300	\$540	A2
Cash	Kevin L.	KLC	Partner	9/5/2006	Status meeting with team to prepare of for weekly updat meeting with IT SOX PMO - discussed remediation status of critical SOX deficiencies.	1.7	\$525	\$893	A2
Cash	Kevin L.	KLC	Partner	9/5/2006	Attend weekly Status update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.8	\$525	\$945	A2
Martell	Michael A.	MAM	Executive Director	9/5/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.3	\$475	\$618	A2
Pacella	Shannon M.	SMP	Manager	9/5/2006	Meet with Partner and Sr. Manager to discuss agenda topics to be discussed in Executive Update meeting re: I remediation.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	9/5/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	9/5/2006	Attend Delphi Status meeting with IT SOX PMO and Internal Audit re: IT remediation plans	1.2	\$300	\$360	A2
Peterson	Christopher A.	CAP	Manager	9/5/2006	Prepare for meeting with Dennis W. from PwC regardin Steering ITGC review comments (to maintain reliance strategy).	0.5	\$300	\$150	A2
Peterson	Christopher A.	CAP	Manager	9/5/2006	Meet with Dennis W. from PwC regarding Steering ITGC review comments (to maintain reliance strategy).	0.6	\$300	\$180	A2
Peterson	Christopher A.	CAP	Manager	9/5/2006	Prepare for meeting with B. Garvey, T. Walstrom, and T. Demetral from IAS regarding Hyperion, Corp Data Center, and ETBR ITGC review comments (to maintain reliance strategy).	2.1	\$300	\$630	A2
Peterson	Christopher A.	CAP	Manager	9/5/2006	Meet with B. Garvey, T. Walstrom, and T. Demetral from IAS regarding Hyperion, Corp Data Center, and ETBR ITGC review comments (to maintain reliance strategy).	1.7	\$300	\$510	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	9/5/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$475	\$523	A2
Tanner	Andrew J.	AJT	Senior Manager	9/5/2006	Review/development of materials for IT executive update meeting to discuss IT remediation plans/status.	1.2	\$475	\$570	A2
Pacella	Shannon M.	SMP	Manager	9/6/2006	Attend meeting with M. Hatzfeld, N. Miller and T. Weston to discuss issues with obtaining documentation from EDS to support substantive procedures.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	9/6/2006	Attend meeting with IT SOX PMO to discuss risk rating for deficiencies that have been identified by Management.	6.0	\$300	\$1,800	A2
Peterson	Christopher A.	CAP	Manager	9/6/2006	Prepare for meeting with B. Garvey and T. Demetral from IAS regarding DGL ITGC review comments (to maintain reliance strategy).	1.9	\$300	\$570	A2
Peterson	Christopher A.	CAP	Manager	9/6/2006	Meet with B. Garvey and T. Demetral from IAS regarding DGL ITGC review comments (to maintain reliance strategy).	1.9	\$300	\$570	A2
Pacella	Shannon M.	SMP	Manager	9/7/2006	Discussion with C. Peterson re: issues found with IA workpaper review (to maintain reliance strategy).	0.3	\$300	\$90	A2
Huffman	Derek T.	DTH	Senior	9/8/2006	Review of logical access and program change information from PN1 SAP instance due to deficiencies noted in walkthroughs	2.3	\$250	\$575	A2
Pacella	Shannon M.	SMP	Manager	9/9/2006	Prepare meeting materials for update meeting with IT SOX Director. Meeting was to provide feedback on Delphi remediation activities of critical items.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	9/11/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$300	\$330	A2
Peterson	Christopher A.	CAP	Manager	9/11/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$300	\$330	A2
Huffman	Derek T.	DTH	Senior	9/13/2006	Meeting held with M. Harris, D. Steis, D. Nguyen, and S. Pacella to discuss status of documentation requested several weeks prior.	0.9	\$250	\$225	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	9/13/2006	Meeting with SAP Team to discuss findings and provide opportunities for them to provide additional documentation to address issues noted during testing.	1.1	\$300	\$330	A2
Ellis	Timothy A.	TAE	Senior	9/15/2006	Preparation for staff to perform substantive procedures.	1.9	\$275	\$523	A2
Pacella	Shannon M.	SMP	Manager	9/15/2006	Discussion with Packard team on status of documentation received and design of tests for substantive testing procedures.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	9/17/2006	Prepare meeting materials/agenda for meeting with IT SOX Director to discuss IT Remediation.	0.9	\$300	\$270	A2
Ellis	Timothy A.	TAE	Senior	9/18/2006	Performed and supervised the performance of substantiv testing procedures for Delphi-Packard.	2.1	\$275	\$578	A2
Pacella	Shannon M.	SMP	Manager	9/18/2006	Review changes to meeting materials for IT Remediation with Sr. Manager and Executive Director.	0.9	\$300	\$270	A2
Pacella	Shannon M.	SMP	Manager	9/18/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$300	\$330	A2
Tanner	Andrew J.	AJT	Senior Manager	9/18/2006	Review of agenda and materials for IT executive update meeting to discuss IT remediation plans/status.	0.5	\$475	\$238	A2
Tanner	Andrew J.	AJT	Senior Manager	9/18/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$475	\$523	A2
Wagner	Ann E.	AEW	Staff	9/18/2006	Performing substantive testing procedures for Delphi - Packard	8.5	\$125	\$1,063	A2
Cash	Kevin L.	KLC	Partner	9/19/2006	Conference call to discuss Control deficiencies and Entity Level Controls.	1.2	\$525	\$630	A2
Ellis	Timothy A.	TAE	Senior	9/19/2006	Performed and supervised the performance of substantiv testing procedures for Delphi-Packard.	1.0	\$275	\$275	A2
Tanner	Andrew J.	AJT	Senior Manager	9/19/2006	Discussion with K. Cash and S. Pacella re: GM deficiency, and testing procedure	0.3	\$475	\$143	A2
Wagner	Ann E.	AEW	Staff	9/19/2006	Performing substantive testing procedures for Delphi - Packard	6.5	\$125	\$813	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ellis	Timothy A.	TAE	Senior	9/20/2006	Pre-meeting regarding substantive procedures performed for Delphi-Packard.	0.7	\$275	\$193	A2
Ellis	Timothy A.	TAE	Senior	9/20/2006	Meeting with Delphi and EDS regarding substantive procedures performed for Delphi-Packard.	0.9	\$275	\$248	A2
Ellis	Timothy A.	TAE	Senior	9/20/2006	Follow-up discussion regarding substantive procedures performed for Delphi-Packard.	0.4	\$275	\$110	A2
Martell	Michael A.	MAM	Executive Director	9/20/2006	Meeting with B. Garvey regarding SAS 70 questions he needed answered/guidance	1.3	\$475	\$618	A2
Martell	Michael A.	MAM	Executive Director	9/20/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$475	\$523	A2
Martell	Michael A.	MAM	Executive Director	9/20/2006	Status meeting with team to prepare for weekly update meeting with IT SOX PMO - discussed remediation status of critical SOX deficiencies.	0.5	\$475	\$238	A2
Stille	Mark Jacob	MJS	Staff	9/20/2006	Populating of SOCD for deficiencies noted in testing.	1.9	\$200	\$380	A2
Wagner	Ann E.	AEW	Staff	9/20/2006	Performing substantive testing procedures for Delphi - Packard	2.0	\$125	\$250	A2
Ellis	Timothy A.	TAE	Senior	9/21/2006	Additional pre-meeting regarding substantive procedures performed for Delphi-Packard.	0.8	\$275	\$220	A2
Ellis	Timothy A.	TAE	Senior	9/21/2006	Additional meeting with Delphi and EDS regarding substantive procedures performed for Delphi-Packard.	0.8	\$275	\$220	A2
Ellis	Timothy A.	TAE	Senior	9/21/2006	Additional follow-up discussion regarding substantive procedures performed for Delphi-Packard.	0.4	\$275	\$110	A2
Stille	Mark Jacob	MJS	Staff	9/21/2006	Populating SOCD for testing deficiencies noted.	0.6	\$200	\$120	A2
Stille	Mark Jacob	MJS	Staff	9/21/2006	Follow-up documentation requests/questions for Windows to E. Rowe and R. Butcher (follow-up was needed based on client delays)	1.1	\$200	\$220	A2
Tanner	Andrew J.	AJT	Senior Manager	9/21/2006	Discussions with D. Huffman re: SAP deficiencies and design of substantive procedures.	0.3	\$475	\$143	A2
Wagner	Ann E.	AEW	Staff	9/21/2006	Performing substantive testing procedures for Delphi - Packard	3.0	\$125	\$375	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Cash	Kevin L.	KLC	Partner	9/25/2006	Status meeting with team to prepare of for weekly update meeting with IT SOX PMO - discussed remediation status of critical SOX deficiencies.	0.8	\$525	\$420	A2
Cash	Kevin L.	KLC	Partner	9/25/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.2	\$525	\$630	A2
Cash	Kevin L.	KLC	Partner	9/25/2006	Review and discussions re: deficiencies noted in SAP an other environments and substantive procedures to be performed.	2.4	\$525	\$1,260	A2
Ellis	Timothy A.	TAE	Senior	9/25/2006	Detail Review of Substantive Procedures for Change Management	1.2	\$275	\$330	A2
Pacella	Shannon M.	SMP	Manager	9/25/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	9/25/2006	Prepare meeting materials for IT SOX Update meeting to discuss IT Remediation Plans/Status.	1.5	\$300	\$450	A2
Stille	Mark Jacob	MJS	Staff	9/25/2006	Updating of SOCD (Summary of Control Deficiencies).	0.7	\$200	\$140	A2
Tanner	Andrew J.	AJT	Senior Manager	9/25/2006	Attend weekly Status Update meeting with J. Piazza and M. Harris to discuss Management's remediation status of critical SOX deficiencies.	1.1	\$475	\$523	A2
Ellis	Timothy A.	TAE	Senior	9/26/2006	Detail Review of Substantive Procedures for Change Management	3.8	\$275	\$1,045	A2
Huffman	Derek T.	DTH	Senior	9/26/2006	Compilation of SAP testing exception detail for management to use in their remediation	1.4	\$250	\$350	A2
Peterson	Christopher A.	CAP	Manager	9/26/2006	Meeting with B. Garvey and M. Bentley to discuss SAP review comments (to maintain reliance strategy).	2.6	\$300	\$780	A2
Stille	Mark Jacob	MJS	Staff	9/26/2006	Follow-up documentation requests/questions for Windows to E. Rowe and R. Butcher (follow-up was needed based on client delays)	0.6	\$200	\$120	A2
Wagner	Ann E.	AEW	Staff	9/26/2006	Packard - Performing substantive testing procedures.	0.5	\$125	\$63	A2
Ellis	Timothy A.	TAE	Senior	9/27/2006	Follow-up questions regarding the review notes from the Detail Review of Substantive Procedures for Change Management.	0.7	\$275	\$193	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ellis	Timothy A.	TAE	Senior	9/27/2006	Creation of action items regarding the review notes from the Detail Review of Substantive Procedures for Change Management	0.3	\$275	\$83	A2
Stille	Mark Jacob	MJS	Staff	9/27/2006	Follow-up documentation requests/questions for Windows to E. Rowe and R. Butcher (follow-up was needed based on client delays)	0.3	\$200	\$60	A2
Wagner	Ann E.	AEW	Staff	9/27/2006	Packard - follow-up on 3 substantive testing items based on detailed review.	0.5	\$125	\$63	A2
Ellis	Timothy A.	TAE	Senior	9/28/2006	Additional follow-up questions regarding the review notes from the Detail Review of Substantive Procedures for Change Management.	0.4	\$275	\$110	A2
Ellis	Timothy A.	TAE	Senior	9/28/2006	Continue creating action items regarding the review notes from the Detail Review of Substantive Procedures for Change Management	0.6	\$275	\$165	A2
Pacella	Shannon M.	SMP	Manager	9/28/2006	Discuss with Senior, next steps to close testing exceptions for SAP.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	9/28/2006	Call with B. Garvey to discuss Internal Audit issues with testing global network, Mexico and overall testing compensating controls.	1.1	\$300	\$330	A2
Tanner	Andrew J.	AJT	Senior Manager	9/28/2006	Discussion regarding SAP substantive testing approach with C. Peterson and S. Pacella.	0.5	\$475	\$238	A2
Pacella	Shannon M.	SMP	Manager	9/29/2006	Consolidated global deficiencies to prepare them for reporting purposes to Management.	2.5	\$300	\$750	A2
Pacella	Shannon M.	SMP	Manager	9/29/2006	Prepare meeting materials for Weekly status meeting with IT SoX Director to discuss IT remediation plans/status.	2.4	\$300	\$720	A2
Stille	Mark Jacob	MJS	Staff	9/29/2006	Follow-up documentation requests/questions for Windows to E. Rowe and R. Butcher (follow-up was needed based on client delays)	0.4	\$200	\$80	A2
A2 IT Remediation Project Subtotal (September):						106.5		\$30,935	
A2 IT Remediation Project Total:						168.7		\$51,620	

Saginaw Carve-Out Audit
September

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/5/2006	Carve-out audit strategy development based upon KPMG modeling of baseline, allocations, carve-out between HS and SS.	2.4	\$425	\$1,020	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/6/2006	Meeting with J. Perkins to discuss critical path carve-out items, including financial statements	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/6/2006	Team discussion of progress to date on scoping and international instruction preparation.	1.1	\$425	\$468	A2
Henning	Jeffrey M.	JMH	Partner	9/13/2006	Review key planning considerations relative to carve-out audit	1.4	\$525	\$735	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/14/2006	Review of OM document.	2.9	\$425	\$1,233	A2
Henning	Jeffrey M.	JMH	Partner	9/14/2006	Saginaw carve-out planning	0.6	\$525	\$315	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/15/2006	Call with J. Perkins to discuss audit scope, timing of D. Knill meeting.	1.0	\$425	\$425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/15/2006	Discussion with A. Krabill relative to Saginaw carve-out audit scoping in Europe (materiality, locations, timing).	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/15/2006	Development of preliminary audit strategy of Saginaw carve-out audit for purposes of presentation to J. Perkins on 9/18.	3.3	\$425	\$1,403	A2
Krabill	Aaron J.	AJK	Senior Manager	9/15/2006	Meeting with M. Hatzfeld to discuss various Saginaw carve-out issues relating to international locations.	1.4	\$425	\$595	A2
Krabill	Aaron J.	AJK	Senior Manager	9/15/2006	Correspondence with E&Y France and Spain to arrange for initial planning calls for Saginaw carve out.	0.9	\$425	\$383	A2
Tau	King-Sze	KST	Senior	9/15/2006	Drafting PM/TE calculation in 3 different ways and allocating TE to different entities for carve out.	2.4	\$225	\$540	A2
Craig	Tashawna N.	TNC	Staff	9/18/2006	Saginaw - Met with M. Hatzfeld regarding status of carve-out audit and discussed all associated topics (i.e. work schedule, audit planning, etc.)	0.5	\$125	\$63	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/18/2006	Discussion with J. Perkins to discuss prelim audit strategy for carve-out audit.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/18/2006	Travel time roundtrip to Saginaw.	1.9	*\$213	\$426	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/18/2006	Preparation for TDPE on 9/21/06 to discuss carve-out	2.1	\$425	\$893	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	9/18/2006	Conference call with M. Hatzfeld and O. Desprez (EY France) to discuss the Steering carv-out work to be performed in France in advance of the instructions being sent.	0.7	\$425	\$298	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/19/2006	Conference call with E&Y France to discuss requiremen for inventory observation to support carve-out audit.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/20/2006	Conference call with E&Y Spain to discuss requirement for inventory observation to support carve-out audit.	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	9/20/2006	Prepare and discuss team planning event with M. Hatzfeld and K. Tau in order to be able to present the audit strategy to the partners and the team.	3.4	\$425	\$1,445	A2
Krabill	Aaron J.	AJK	Senior Manager	9/20/2006	Conference call with M. Hatzfeld and EY Spain to discuss procedures to be performed in Spain related to the Steering carve out audit.	0.5	\$425	\$213	A2
Chamarro	Destiny D.	DDC	Staff	9/21/2006	Team planning meeting to discuss the carve-out portion of the audit.	2.0	\$125	\$250	A2
Craig	Tashawna N.	TNC	Staff	9/21/2006	Saginaw - Met with S. Sheckell, J. Henning's and the res of Delphi-Saginaw team regarding audit approach	2.9	\$125	\$363	A2
Craig	Tashawna N.	TNC	Staff	9/21/2006	Saginaw - Prepared agenda for team planning meeting	3.1	\$125	\$388	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2006	Debrief with G. Imberger, and K. Tau post-TDPE.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/21/2006	TDPE event with S. Sheckell and J. Henning.	3.9	\$425	\$1,658	A2
Henning	Jeffrey M.	JMH	Partner	9/21/2006	Saginaw division carve-out audit team planning meeting	3.9	\$525	\$2,048	A2
Imberger	Guido	GI	Senior Manager	9/21/2006	Download files from the data room to generate the information to decide/develop an audit strategy on the allocations and other adjustments.	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	9/21/2006	Call with E&Y TSRS regarding status of the IT testing and their wok to support separate audits of steering and halfshaft.	0.7	\$425	\$298	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	9/21/2006	Develop a plan to provide an overview regarding the allocation model created by KPMG to prepare carve-out financial statements.	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	9/21/2006	Planning event regarding carve-out specifics like allocation from corporate	1.7	\$425	\$723	A2
Marold	Erick W.	EWM	Senior	9/21/2006	Discussion with Steering team regarding combined risk assessment and it's impact to the carve-out audit.	1.1	\$250	\$275	A2
Pacella	Shannon M.	SMP	Manager	9/21/2006	Conference call with Hatzfeld to discuss TSRS involvement in the Carve-out audit.	0.9	\$300	\$270	A2
Sheckell	Steven F.	SFS	Partner	9/21/2006	Review carve-out planning for Saginaw business	3.6	\$525	\$1,890	A2
Tau	King-Sze	KST	Senior	9/21/2006	Saginaw - Team planning event with S. Sheckell, J. Henning, M. Hatzfeld, G. Imberger, D. Chamarro and S. Craig.	3.0	\$225	\$675	A2
Imberger	Guido	GI	Senior Manager	9/25/2006	Review of data room information to get an overview regarding the KPMG process to generate the carve-out financials.	0.7	\$425	\$298	A2
Imberger	Guido	GI	Senior Manager	9/25/2006	Scoping of work to be done overseas due to carve-out financials (calculations based on consolidating balance sheets as of 6/30/06)	0.9	\$425	\$383	A2
Imberger	Guido	GI	Senior Manager	9/26/2006	Discussion with T. Wahl regarding available data for scoping the audit work separately Haftshaft vs. Steering.	0.4	\$425	\$170	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/28/2006	Call with G. Imberger to discuss preparation of agenda items for update session with J. Perkins.	1.3	\$425	\$553	A2
Imberger	Guido	GI	Senior Manager	9/28/2006	Preparation of documents for the meeting with J. Perkins (Saginaw carve-out).	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	9/28/2006	Pre-meeting with J. Perkins and B. Prueter to identify potential agenda points for the discussion on Monday with KPMG.	0.7	\$425	\$298	A2
Imberger	Guido	GI	Senior Manager	9/28/2006	Discussion with T. Wahl regarding the files in data room needed for fine tuning of audit scope (international work = Carve-out related).	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	9/29/2006	Discussion with J. Perkins and B. Prueter related to audi process , carve-out specifics (international scoping related).	0.7	\$425	\$298	A2
Imberger	Guido	GI	Senior Manager	9/29/2006	Working with staff regardng support for international scoping of audit work.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	9/29/2006	Locating files to support international scoping of audit work.	0.3	\$425	\$128	A2
A2 Saginaw Carve-Out Project Total:						68.4		\$25,704	
A2 Project Total:						1,344.9		\$406,257	
Tax - A3									
Berard	Peter	PB	Manager	9/7/2006	Discussion with S. Gale regarding New York non-resident withholding questions.	0.5	\$300	\$150	A3
Ericson	Mary C.	MCE	Senior	9/19/2006	Reviewing Delta's net unrealized built-in gain calculations.	1.1	\$400	\$440	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/25/2006	High level review of entity organization chart as of filing date provided by Delphi to determine which entities are treated as member's of Delphi's U.S. consolidated group for tax purposes.	0.9	\$650	\$585	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/25/2006	Review list of entities that are included in the bankruptc; & compare to entity structure chart.	0.7	\$650	\$455	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/25/2006	High level review of in-process stock basis calculations prepared by Delphi tax dept.	1.7	\$650	\$1,105	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/25/2006	Review 1999 Form 851 & create entity structure diagram as of spin-off from GM.	1.9	\$650	\$1,235	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/25/2006	Meet with S. Gale, H. Tucker, C. Tosto & R. Ward to begin reviewing tax information compiled by Delphi tax dept.	2.1	\$650	\$1,365	A3
Tosto	Cathy I.	CIT	Partner	9/25/2006	Review org chart	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	9/25/2006	Review deferred workpapers and tax return information	2.9	\$660	\$1,914	A3
Tosto	Cathy I.	CIT	Partner	9/25/2006	Review spin documents, related tax agreements, IPO and distribution agreements	2.9	\$660	\$1,914	A3
Ward	Richard D.	RDW	Executive Director	9/25/2006	Review Company prepared federal income tax returns	1.2	\$660	\$792	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Executive Director	9/25/2006	Discussions with client personnel regarding information needs	1.7	\$660	\$1,122	A3
Ward	Richard D.	RDW	Executive Director	9/25/2006	Meet with C. Tosto, J. McBride and H. Tucker to develop plan for attribute reduction modeling	1.7	\$660	\$1,122	A3
Ward	Richard D.	RDW	Executive Director	9/25/2006	Work at Delphi on data gathering for attribute reduction modeling	2.4	\$660	\$1,584	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Meeting with J. Whitson, S. Gale, H. Tucker, C. Tosto & R. Ward to discuss initial thoughts regarding preliminary tax work needed to be done relative to bankruptcy.	0.9	\$650	\$585	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Review 2000 entity structure activity on 2000 Form 851.	0.4	\$650	\$260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Update 2000 entity structure chart.	0.3	\$650	\$195	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Document questions re: 2000 entity structure chart.	0.4	\$650	\$260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Review 1999 entity structure activity on 1999 Form 851.	0.4	\$650	\$260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Update 1999 entity structure chart.	0.5	\$650	\$325	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Document questions re: 1999 entity structure chart.	0.3	\$650	\$195	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Review 2002 entity structure activity on 2002 Form 851.	0.6	\$650	\$390	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Update 2002 entity structure chart.	0.6	\$650	\$390	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Document questions re: 2002 entity structure chart.	0.4	\$650	\$260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Review 2001 entity structure activity on 2001 Form 851.	0.7	\$650	\$455	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Update 2001 entity structure chart.	0.6	\$650	\$390	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Document questions re: 2001 entity structure chart.	0.4	\$650	\$260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Review 2003 entity structure activity on 2003 Form 851.	0.7	\$650	\$455	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Update 2003 entity structure chart.	0.6	\$650	\$390	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mc Bride Jr.	James E.	JEM	Senior Manager	9/26/2006	Document questions re: 2003 entity structure chart.	0.6	\$650	\$390	A3
Tosto	Cathy I.	CIT	Partner	9/26/2006	Meeting with J. Whitson and S. Gale regarding attribute information	0.8	\$660	\$528	A3
Tosto	Cathy I.	CIT	Partner	9/26/2006	Review basis calculation information	1.3	\$660	\$858	A3
Tosto	Cathy I.	CIT	Partner	9/26/2006	Review return information for attribute analysis	1.6	\$660	\$1,056	A3
Ward	Richard D.	RDW	Executive Director	9/26/2006	Call with Skadden regarding Appaloosa	0.7	\$660	\$462	A3
Ward	Richard D.	RDW	Executive Director	9/26/2006	Analysis regarding Appaloosa share transfer notice	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Executive Director	9/26/2006	Meet with J. Whitson, S. Gale, C. Tosto, J. McBride and H. Tucker at Delphi corporate headquarters regarding attribute modeling process	1.1	\$660	\$726	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/27/2006	Review 2005 entity structure activity on 2005 Form 851.	0.6	\$650	\$390	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/27/2006	Update 2005 entity structure chart.	0.6	\$650	\$390	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/27/2006	Document questions re: 2005 entity structure chart.	0.4	\$650	\$260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/27/2006	Review 2004 entity structure activity on 2004 Form 851.	0.6	\$650	\$390	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/27/2006	Update 2004 entity structure chart.	0.5	\$650	\$325	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/27/2006	Document questions re: 2004 entity structure chart.	0.6	\$650	\$390	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/28/2006	Finalize E&Y entity org chart depicting U.S. consolidated group as of spin-off from GM and separate org chart showing changes to consolidated group over time through 12/31/05.	2.3	\$650	\$1,495	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	9/28/2006	Finalize questions to Delphi re entity org chart depicting U.S. consolidated group as of spin-off from GM and separate org chart showing changes to consolidated group over time through 12/31/05.	0.6	\$650	\$390	A3
A3 Project Total:						43.0		\$27,695	

Fee Application Preparation

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	8/31/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Aquino	Heather	HRA	Client Serving Associate	9/5/2006	Correspondence with S. Sheckell, J. Simon, B. Hamblin and G. Walters regarding Delphi on-account payment.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Preparation of email to J. Simon regarding Contact info related to Bankruptcy billing communications.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with B. Hamblin regarding Delphi signed SOW's received for new tax engagements.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/6/2006	Correspondence with N. Miller and J. Simpson regarding Mexico inventory time to be included on August invoice.	0.3	\$125	\$38	
Asher	Kevin F.	KFA	Partner	9/6/2006	Preparation and review of billing materials for the court	1.4	\$700	\$980	
Simpson	Jamie	JS	Senior Manager	9/6/2006	Discussion with H. Aquino on August billing.	0.4	\$425	\$170	
Aquino	Heather	HRA	Client Serving Associate	9/7/2006	Correspondence with S. Sheckell regarding Delphi on-account payment.	0.2	\$125	\$25	
Boehm	Michael J.	MJB	Manager	9/7/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Simpson	Jamie	JS	Senior Manager	9/7/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with M. Hatzfeld regarding Catalyst billing status.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with G. Walters, B. Hamblin, and J. Kobus regarding Delphi on-account payment.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Correspondence with V. Singleton and B. Hamblin regarding August Delphi T&E for invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Preparation of August Access database for bankruptcy billing process.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Begin formatting August invoice per Court requirements.	0.6	\$125	\$75	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Update MASTER Employees and MASTER Code Combo for August invoice.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	9/8/2006	Accumulation of information related to preparation of fee application.	1.2	\$125	\$150	
Horner	Kevin John	KJH	Staff	9/8/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Krabill	Aaron J.	AJK	Senior Manager	9/8/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Peterson	Christopher A.	CAP	Manager	9/8/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Pritchard	Melinda J.	MJP	Senior	9/8/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Ranney	Amber C.	ACR	Senior	9/8/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Rasmussen	Kyle M.	KMR	Intern	9/8/2006	Accumulation of information related to preparation of fee application.	0.6	\$100	\$60	
Rothmund	Mario Valentin	MVR	Staff	9/8/2006	Accumulation of information related to preparation of fee application.	1.0	\$200	\$200	
Sheckell	Steven F.	SFS	Partner	9/8/2006	Accumulation of information related to preparation of fee application.	0.9	\$525	\$473	
Aquino	Heather	HRA	Client Serving Associate	9/9/2006	Work on August invoice.	3.2	\$125	\$400	
Aquino	Heather	HRA	Client Serving Associate	9/10/2006	Work on August invoice.	3.3	\$125	\$413	
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Correspondence with various individuals regarding Delphi Reclasses on August invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Preparation of emails to various individuals regarding Delphi Time Descriptions.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	9/13/2006	Work on August invoice.	2.6	\$125	\$325	
Pritchard	Melinda J.	MJP	Senior	9/13/2006	Accumulation of information related to preparation of fee application.	0.3	\$225	\$68	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Correspondence with J. Simpson regarding August 06 EXHIBIT D.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Preparation of August 06 Tax Time; forward to C. Tosto for her review.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Preparation of Delphi - August 06 TSRS Time; forward to S. Pacella for her review.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Accumulation of information related to preparation of fee application.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Work on August 06 EXHIBIT E.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	9/14/2006	Work on August 06 EXHIBIT D.	1.4	\$125	\$175	
Arnold	Nathan R.	NRA	Staff	9/14/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Asher	Kevin F.	KFA	Partner	9/14/2006	Accumulation of information related to preparation of fee application.	0.9	\$700	\$630	
Pikos	Matthew C.	MCP	Staff	9/14/2006	Accumulation of information related to preparation of fee application.	0.2	\$200	\$40	
Tosto	Cathy I.	CIT	Partner	9/14/2006	Review August billing detail.	0.9	\$525	\$473	
Boehm	Michael J.	MJB	Manager	9/15/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Gerber	Katherine A.	KAG	Senior	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Hegelmann	Julie Ann	JAH	Senior	9/15/2006	Review August billing summary and send comments to C. Tosto for final review	0.5	\$225	\$113	
Horner	Kevin John	KJH	Staff	9/15/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Kearns	Matthew R.	MRK	Senior	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Krabill	Aaron J.	AJK	Senior Manager	9/15/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Marold	Erick W.	EWM	Senior	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Pacella	Shannon M.	SMP	Manager	9/15/2006	Review hours charged in August to identify out of scope time.	0.5	\$300	\$150	
Peterson	Christopher A.	CAP	Manager	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Ranney	Amber C.	ACR	Senior	9/15/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	
Rasmussen	Kyle M.	KMR	Intern	9/15/2006	Accumulation of information related to preparation of fee application.	0.7	\$100	\$70	
Sheckell	Steven F.	SFS	Partner	9/15/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Jamie	JS	Senior Manager	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Staff	9/15/2006	Accumulation of information related to preparation of fee application.	0.3	\$200	\$60	
Tau	King-Sze	KST	Senior	9/15/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Simpson	Jamie	JS	Senior Manager	9/17/2006	Review of August invoice for bankruptcy court.	2.2	\$425	\$935	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with E.R. Simpson regarding Delphi Expense Inquiry.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with D. Ford regarding Delphi Expense Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with K. Barwin regarding Delphi Expense Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with M. Rothmund regarding Delphi Expense Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with N. Arnold regarding Delphi Expense Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with S. Pacella regarding Delphi - August 06 K. Barber Time.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Preparation of email to K. Barber regarding Delphi August Descriptions.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Preparation of schedule showing August 06 Saginaw Carve-Out Time on August invoice for M. Hatzfeld's review.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with D. Chamarro, K. Tau and S. Craig regarding Delphi - Saginaw Reclass.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Correspondence with M. Hatzfeld and J. Simpson regarding Delphi - Saginaw time in August.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Preparation of August 06 Tax Time schedule for C. Tosto's review.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	9/18/2006	Preparation of schedule with Delphi - August 06 TSRS Time for S. Pacella's review.	0.9	\$125	\$113	
Hegelmann	Julie Ann	JAH	Senior	9/18/2006	Compare audit OOS billings to tax identified items as OOS for may and July	0.6	\$225	\$135	
Simpson	Jamie	JS	Senior Manager	9/18/2006	Review of Saginaw carve-out detail in August invoice.	0.4	\$425	\$170	
Simpson	Jamie	JS	Senior Manager	9/18/2006	Discussion with H. Aquino regarding August invoice.	1.3	\$425	\$553	
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Compile list of Keith's Time - August 06 that needs further detailed descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Correspondence with J. Simpson regarding August 06 EXHIBIT E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Correspondence with B. Hamblin regarding Delphi on-account payments schedule.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Preparation of Delphi on-account payments schedule for S. Sheckell.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	9/19/2006	Work on August 06 EXHIBIT E,	1.8	\$125	\$225	
Chamarro	Destiny D.	DDC	Staff	9/19/2006	Reclassifying hours charged to wrong code per H. Aquino	0.4	\$125	\$50	
Pagac	Matthew M.	MMP	Manager	9/19/2006	Accumulation of information related to preparation of fee application.	0.8	\$375	\$300	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Correspondence with K. Barber regarding Keith's Time - August 06.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/20/2006	Update August invoice for Keith's Time - August 06.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Correspondence with J. Simpson regarding August 06 Tax Time.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/21/2006	Correspondence with S. Pacella regarding follow-up for Delphi - August 06 TSRS Time.	0.1	\$125	\$13	
Buzzacco	Amanda L.	ALB	Staff	9/21/2006	Accumulation of information related to preparation of fee application.	0.8	\$125	\$100	
Ranney	Amber C.	ACR	Senior	9/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$225	\$158	
Sheckell	Steven F.	SFS	Partner	9/21/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Jamie	JS	Senior Manager	9/21/2006	Review of August invoice.	1.3	\$425	\$553	
Tanner	Andrew J.	AJT	Senior Manager	9/21/2006	Reclassification of time and descriptions to advisory charge code	0.3	\$475	\$143	
Tanner	Andrew J.	AJT	Senior Manager	9/21/2006	Review of additional billing detail	0.4	\$475	\$190	
Threet	Crystal M.	CMT	Staff	9/21/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with D. Ford regarding Delphi Expense Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with J. Simpson regarding OOS time fo M. Hatzfeld.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with M. Kearns regarding Delphi Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with N. Miller regarding Out of Scope Billing Inquiry.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with S. Pacella regarding OOS bill - TSRS.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Correspondence with J. Hegelmann regarding OOS bill - Tax.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Discussion with J. Simpson regarding Mexico inventory time on August invoice.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	9/22/2006	Work on August invoice including inputting Mexico inventory time into invoice.	3.1	\$125	\$388	
Barwin	Kristen N.	KNB	Staff	9/22/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Boehm	Michael J.	MBJ	Manager	9/22/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Ford	David Hampton	DHF	Staff	9/22/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Gerber	Katherine A.	KAG	Senior	9/22/2006	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Harbaugh	James M.	JMH	Staff	9/22/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/22/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Hegelmann	Julie Ann	JAH	Senior	9/22/2006	Go over additional items to be billed OOS with H. Aquino	0.2	\$225	\$45	
Horner	Kevin John	KJH	Staff	9/22/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Krabill	Aaron J.	AJK	Senior Manager	9/22/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Marold	Erick W.	EWM	Senior	9/22/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	9/22/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Peterson	Christopher A.	CAP	Manager	9/22/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Pritchard	Melinda J.	MJP	Senior	9/22/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	
Rasmussen	Kyle M.	KMR	Intern	9/22/2006	Accumulation of information related to preparation of fee application	0.8	\$100	\$80	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	9/22/2006	Accumulation of information related to preparation of fee application.	0.9	\$200	\$180	
Simpson	Jamie	JS	Senior Manager	9/22/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Simpson	Jamie	JS	Senior Manager	9/22/2006	Additional time to review August invoice.	2.6	\$425	\$1,105	
Tau	King-Sze	KST	Senior	9/22/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Tau	King-Sze	KST	Senior	9/22/2006	Time spent on reclassifying time charged on Carve-Out audit code to Corporate Audit code for the previous 3 weeks.	0.6	\$225	\$135	
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Correspondence with J. Simpson regarding Matt's flight charged in August.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/25/2006	Revisions to August invoice per J. Simpson.	1.1	\$125	\$138	
Saimoua	Omar Issam	OIS	Staff	9/25/2006	Research for expense items charged to Catalyst.	1.4	\$125	\$175	
Sheckell	Steven F.	SFS	Partner	9/25/2006	Review of monthly invoice for submission to court	2.9	\$525	\$1,523	
Simpson	Jamie	JS	Senior Manager	9/25/2006	Discussion with H. Aquino regarding changes to August invoice.	0.4	\$425	\$170	
Simpson	Jamie	JS	Senior Manager	9/25/2006	Discussion with S. Sheckell regarding August invoice.	0.6	\$425	\$255	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with R. Ward regarding Draft Delphi Invoice - August 2006 (bankruptcy tax section).	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with tax group regarding Delphi - A - 2006 Advisory Code/activity codes.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Update August expenses per response received from M. Hatzfeld.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with C. Tosto regarding August 06 OOS Tax Time.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Correspondence with S. Sheckell and B. Hamblin regarding Delphi on-account payments.	0.3	\$125	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Preparation of Final Saginaw Carve-Out Time - August 06 per J. Simpson.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Preparation of email to G. Imberger regarding Delphi Saginaw Reclass.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Preparation of email to M. Hatzfeld regarding Delphi Saginaw Reclass.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	9/26/2006	Revisions to August invoice per S. Sheckell.	1.3	\$125	\$163	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	9/26/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Simpson	Jamie	JS	Senior Manager	9/26/2006	Discussion with H. Aquino regarding August invoice.	1.1	\$425	\$468	
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Work on August expenses per S. Sheckell's revisions.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	9/27/2006	Foot August invoice for finalization.	1.1	\$125	\$138	
Henning	Jeffrey M.	JMH	Partner	9/27/2006	Review August Saginaw carve-out audit billing.	0.3	\$525	\$158	
Krabill	Aaron J.	AJK	Senior Manager	9/27/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Correspondence with J. Simpson regarding Steve's changes to August Expenses.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Correspondence with B. Hamblin regarding August 06 EXHIBIT D.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Preparation of total Saginaw carve-out billed per J. Henning.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Preparation of billing summary for August invoice.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Preparation of timekeeper summary for August invoice.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	9/28/2006	Preparation of August invoice package for all interested parties.	1.8	\$125	\$225	
Rasmussen	Kyle M.	KMR	Intern	9/28/2006	Accumulation of information related to preparation of fee application	0.5	\$100	\$50	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Correspondence with J. Simpson regarding August - Lat Expense Submissions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Correspondence with J. Simpson regarding August - Lat Time Submissions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Correspondence with J. Simpson regarding Preparation of email to team regarding September 29th TRAX submission to include all September time.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Correspondence with V. Singleton regarding September T&E.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Correspondence with B. Hamblin regarding Delphi overpayment and application of cash.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Preparation of email to team regarding September 29th TRAX submission to include all September time.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Preparation of August 06 Late Expenses to be Included in September Invoice.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Preparation of WIP reconciliation for August time to accumulate time that was charge late after 9/08/06.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Preparation of August 06 Late Time to be Included in September Invoice.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	9/29/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Boehm	Michael J.	MJB	Manager	9/29/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Buzzacco	Amanda L.	ALB	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Gerber	Katherine A.	KAG	Senior	9/29/2006	Accumulation of information related to preparation of fee application.	0.5	\$250	\$125	
Harbaugh	James M.	JMH	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Horner	Kevin John	KJH	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Kearns	Matthew R.	MRK	Senior	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Marold	Erick W.	EWM	Senior	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Nicol	Jeremy M.	JMN	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Pacella	Shannon M.	SMP	Manager	9/29/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Peterson	Christopher A.	CAP	Manager	9/29/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Rothmund	Mario Valentin	MVR	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.9	\$200	\$180	
Saimoua	Omar Issam	OIS	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Schwandt	Lisa N.	LNS	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	
Simpson	Jamie	JS	Senior Manager	9/29/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Tanner	Andrew J.	AJT	Senior Manager	9/29/2006	Accumulation of information related to preparation of fee application.	0.5	\$475	\$238	
Tau	King-Sze	KST	Senior	9/29/2006	Accumulation of information related to preparation of fee application.	0.9	\$225	\$203	
Threet	Crystal M.	CMT	Staff	9/29/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Fee Application Preparation Total:						<u>117.0</u>		<u>\$26,858</u>	